



County of Fresno

FY 2025-26 Recommended Budget

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**“THE MONTHS
LEADING UP TO
THE FY 2025-26
RECOMMENDED
BUDGET HAD ITS
SHARE OF
UNCERTAINTY.”**

Dear Board Members:

It is my pleasure and distinct honor to submit the County of Fresno Fiscal Year (FY) 2025-26 Recommended Budget for your Board's review, modification, and adoption. As you know, the process starts at the beginning of the calendar year and is influenced primarily by the dual goals of achieving our Mission Statement of *“providing excellent service to our diverse community”* and is informed by the priorities set by your Board. You are ultimately accountable to the voters of Fresno County and advocate strongly for the constituents you serve. I am thankful for the close working relationship with each Board member providing every opportunity to discuss and consider needs in each of your diverse districts.

The months leading up to the FY 2025-26 Recommended Budget had its share of uncertainty as the County navigated the impacts of a series of Presidential Executive Orders, H.R. 1 (“One Big Beautiful Bill Act”), and the trickle-down impacts to the State budget and ultimately the County. Working closely with our Federal and State advocates and in partnership with the legislative delegation representing Fresno County, a strong, clear message was sent to Washington D.C. and Sacramento about impacts to our community. Although the County wants to collaborate with our Federal and State partners working to restore long-term fiscal stability, it is important that impacts at the local level are considered. The National Association of Counties (NACO) released an analysis¹ of the local cost of Federal cuts calling it the *“big shift”* as proposed cuts over the next ten years could see a downstream effect for State and local government approaching one trillion dollars. This means that Counties across the nation that experience cuts to Federal and State dollars will need to consider becoming even more efficient at delivering services, cutting or scaling back services, raising local taxes or fees, and absorbing costs for some programs. For example, the County Department of Social Services estimates that in FY 2026-27, the additional County share of cost for administration of the Food Stamp program is estimated at \$6.5 Million due to the Federal share of cost reducing from 50% to 25%. This impacts our already limited discretionary dollars. The County of Fresno will rise to the challenge with your Board's leadership and continued advocacy for local control.

This FY 2025-26 Recommended Budget includes appropriations of **\$5.3 billion**. It is important to note that this year's budget includes the use of one-time funds to balance. This includes using interest from the American Rescue Plan Act (ARPA) funds, Local Assistance & Tribal Consistency funds, Prop 172 fund balance and the funds set aside for a future home for the Board of Supervisors and CAO. Although Property Tax revenue grew by a healthy 6.4% over last year, cost increases impacting Net County Cost grew faster. Other revenue sources remain relatively flat while corresponding costs continue to rise. For example, the County experienced a second year of decline in the pro-

¹ [The Big Shift: An Analysis of the Local Cost of Federal Cuts | National Association of Counties](#)

rata share of Proposition 172 revenues generated through a half-cent sales tax for local public safety, in addition to minimal to no growth, while corresponding costs that these revenues pay for increased significantly. Similarly, Sales Tax trends are demonstrating minimal to no growth. This puts more pressure on the very limited amount of discretionary funding available for Net County Cost operations.

In the midst of challenge, there are many things to reflect on and celebrate. For example, the County invested in increases to salary and benefits in the last several years that have increased costs. However, the results continue to demonstrate significantly lower vacancy rates over the last two years, which translates into better service for our community. Additionally, your Board has supported working to make the County's health insurance cost more competitive and affordable for employees. Those efforts have increased the County contribution by 180% over the last ten years and contributed to lowering the out-of-pocket cost for employees.

**“THE COUNTY
HAS ALSO
RESTRUCTURED
SERVICES IN
SEVERAL AREAS
TO ENHANCE AND
FOCUS SERVICES.”**

The County has also restructured services in several areas to enhance and focus services. For example, the former “Internal Services Department” was split into two departments (General Services Department - GSD and Information Technology Services Department - ITSD) focused on the internal needs of the County. These departments are critical to the success of every department in delivering excellent service. Additionally, the County carved out from ITSD, a new functional unit reporting to the CAO called the Chief Information Security Office (CISO) focused on independently developing and implementing security strategies and policies that protect the County from cyber threats. Finally, based on your Board's direction, Code Enforcement was moved from Public Works & Planning to a new centralized unit reporting directly to the CAO's office. This year's Recommended Budget includes a new separate budget for Code Enforcement reflecting a significant investment with additional staff, equipment, and streamlined reporting and procedures. I want to especially thank our Chief Operating Officer, Ed Hill, Extra-Help Assistant CAO, Matt Constantine and Code Enforcement Division Manager, Elisania Harrison, for their hard work ensuring that Code Enforcement is meeting the needs of your Board and the community.

Based on the challenges facing the County this year, FY 2025-26, most County departments were required to budget less net county cost than last year. The Recommended Budget also uses less conservative revenue estimates for Property Tax growth than in the last several years. Additionally, the County will need to use approximately \$15 million of one-time monies for the General Fund and \$8 million of one-time Prop 172 and Local Assistance fund balance for the Sheriff to close the gap for the recommended budget. I would also anticipate needing to use one-time funding next year to allow for a “soft landing” as we navigate a more challenging fiscal climate. On a positive note, the County has put aside one-time funding and budgeted conservatively over the last several years, allowing this option without needing to touch the

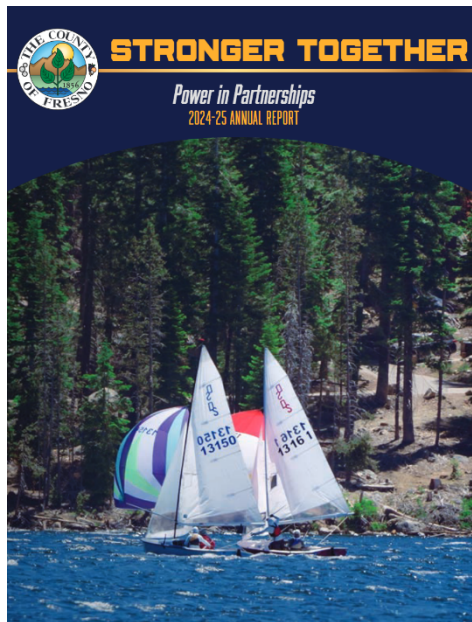
**“THE
RECOMMENDED
BUDGET ALSO
MAINTAINS A
BUDGET
STABILIZATION
RESERVE OF
\$31.5 MILLION
AND MAINTAINS A
GENERAL FUND
CONTINGENCY OF
\$1 MILLION.”**

County’s General Reserve, which has grown by \$36 million over the last five years to \$90 million based on your board’s excellent stewardship.

The Recommended Budget also maintains a Budget Stabilization Reserve of **\$31.5 million** and maintains a General Fund Contingency of **\$1 million**. Other one-time funding is used to add funding to ongoing projects, maintenance of County buildings and to mitigate the ongoing problem of illegal dumping.

This recommended budget includes a net decrease of 57 vacant positions. Based on the uncertain economic climate at the beginning of this process and with the high cost of salary and benefits; this was prudent.

As you read through the FY 2025-26 Recommended Budget, the fund organization and presentation are consistent with the prior year’s presentation, listed by fund type beginning with the General Fund followed by Capital Projects Fund, Debt Service Fund, Internal Service Funds, Enterprise Funds, Special Revenue Funds and Trust Funds. Additionally, because the budget is rather technical in nature, a glossary of important terms is included to add coherence to some of the terminology used in the budget document.



This is the fourth year that we include an Annual Report section that not only is informative about the services that the County provides but highlights success and excellence. This year’s theme is “Power in Partnerships” emphasizing how we are stronger together! Those partnerships include our 15 incorporated cities, 40 unincorporated communities, our local schools and community-based organizations. If we’ve learned anything over the last several years, it’s how critical those partnerships are in getting things done effectively. I encourage spending a few minutes reading this year’s Annual Report.

It takes a lot of hard work, time, and dedication to complete a budget of this size and complexity for the County of Fresno. It is truly a team effort! I would like to take this opportunity to thank the Department Heads and their budget staff for their collective cooperation during this budget process. I want to give special thanks to my team in the CAO’s office. Paige Benavides, County Budget Director, oversaw the budget process with assistance from Jocelynn Cruz, CAO Program Manager. They continue to streamline the budget process and spent countless hours including many late nights and weekends working on this year’s budget. Additionally, Ed Hill, Chief Operating Officer, and Deputy

CAO's Samantha Buck - Justice, Legislation, and County and Statewide initiatives and Amina Flores-Becker - Human Services were instrumental for their input, review and time spent on the budget. Special thanks to Sonja Dosti, Communications Director, Josh Dean, Communications & Media Production Specialist, Gustavo Gutierrez, Community Outreach & Marketing Specialist, and Gina Barr-Hill, Graphic Arts Specialist, for their hard work on the fourth Annual Report section. I would like to thank Ron Alexander, Deseree Escareno, Dylan McCully, Fine Nai, Amy Ryals, Sevag Tateosian, John Toepfer, George Uc, Mary Lu Valencia, Brenda Lozano-Solis and Juan Lara for many dedicated hours of analysis, review and proofing that made this budget possible. I would also like to thank the Auditor-Controller/Treasurer-Tax Collector and his staff, the Human Resources Director and her staff, the ITSD Peoplesoft team, and the GSD Graphics team for their hard work and assistance in this process.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Paul Nerland". The signature is fluid and cursive, with a large initial "P" and a long, sweeping underline.

Paul Nerland
County Administrative Officer



GENERAL FUND BUDGET TO ACTUAL ESTIMATED RESULTS FOR FY 2024-25

The FY 2024-25 Adopted Budget included a significant amount of carryover fund balance and included contributions to Reserves and Capital Projects. Based on greater than budgeted countywide revenues, the FY 2023-24 budget projected a carryover fund balance of \$90 million.

We project the General Fund to finish FY 2024-25 in strong financial condition with a budgetary carryover fund balance of approximately \$89 million due to greater than budgeted countywide revenues and projected unused appropriations. As a result, the General Fund has a significant carryover fund balance to cover its structural fund balance of \$12 million and fund contributions to Reserves, Designations and Capital Projects

FY 2025-26 RECOMMENDED BUDGET

The FY 2025-26 Recommended Budget for all funds total \$5.3 billion, an increase of \$123 million, or 2% when compared to the FY 2024-25 Adopted Budget. The budget supports a workforce of 8,332 positions, which reflects a net decrease of 57 positions.

Fund	FY 2024-25 Adopted	FY 2025-26 Recommended	Difference
General Fund	\$ 2,515,812,360	\$ 2,620,106,608	\$ 104,294,248
Capital Projects	148,379,034	169,768,756	21,389,722
Debt Service	44,886,500	47,068,250	2,181,750
Enterprise Funds	76,030,118	63,373,988	(12,656,130)
Internal Service Funds	381,964,162	390,720,762	8,756,600
Special Revenue/Trust Funds	2,045,211,258	2,044,926,307	(284,951)
Total All Funds	\$ 5,212,283,432	\$ 5,335,964,671	\$ 123,681,239

Authorized Staffing	FY 2024-25 Current	FY 2025-26 Recommended	Net Change
Total All Funds	8,389	8,332	-57

The Recommended Budget provides funding for mandated and essential services, County programs, infrastructure and capital needs for projects already in the planning stage, equipment maintenance and replacement, and maintaining a contingency fund; and adheres to the County Budget Act, County Administrative Regulations, and the County's financial policies.

GENERAL FUND

The General Fund Budget, which encompasses the majority of County operations, totals \$2.6 billion, an increase of \$104 million, or 4% over the FY 2024-25 Adopted Budget. The increase is due predominately to additional funding for Human Services and Justice Services Departments.

Countywide estimated revenues total \$418.1 million, an approximate \$38.6 million or 10% increase over last year based on the recent property tax roll assessment and includes transfers in of one-time funding from the Hall of Records Improvements Capital Project fund of approximately \$6 million and interest accrued in the American Rescue Plan Act fund of \$9 million. The revenue estimate for Secured Property Taxes and Motor Vehicle in Lieu of Property Taxes reflects 4% of the assessed

value increase of approximately 6.4%. These two important revenue types are indexed directly to assessed value growth and encompass 80% of the County's countywide revenues. While the budgeted growth of 4% is higher than the 2% budgeted in prior years, approximately 2.4% of the current year growth will fall to fund balance at year end and will be available. This is important because countywide revenue growth pays for ongoing structural budgetary increases such as salary adjustments not paid for with third-party subvented dollars.

The FY 2025-26 Recommended Budget includes, in part, one-time appropriations of approximately \$53 million for the following:

- ✓ \$6.4 million for specific Capital Projects
- ✓ \$31.5 million for Budget Stabilization Reserve
- ✓ \$8.5 million for County Repair/Remodel Projects, including fire alarm replacements at the County Plaza and Hall of Records
- ✓ \$5.1 million for Maintenance/Modernization Projects at the Juvenile Justice Campus
- ✓ \$1 million for Quentin Hall Settlement ADA improvements
- ✓ \$500,000 for District Priority Projects

Additional one-time appropriations are recommended to cover carryover NCC for Departments and funding a General Fund Contingency of \$1 million.

HIGHLIGHTS OF THIS YEAR'S RECOMMENDED BUDGET

Budget Reductions

In response to flattening revenues and rising costs, this budget includes reductions to some budgets. To mitigate further, the FY 2025-26 Recommended Budget includes contribution rates to the County's self-insured Workers' Compensation and General Liability programs based on a lower actuarially determined confidence level, as these programs have had a moderate surplus in the last few years. Departments have also reduced costs by budgeting higher salary savings and maintaining vacant positions where feasible.

Capital Projects

\$6.4 million is being set aside for the County's capital needs. The County occupies aging buildings with increased maintenance and repair costs as well as buildings that no longer meet the growing needs of Fresno County's service requirements. These funds continue the process of upgrading and modernizing some of the current County owned buildings as well as setting aside funding for selected new projects.

The following capital project funding allocations are recommended in the FY 2025-26 budget:

- ✓ \$1 million towards maintenance of the courthouse underground parking structure
- ✓ \$1 million towards a contingency for the closeout of the Sheriff West Annex Jail Capital Project and other projects
- ✓ \$2.4 million towards the Sheriff Dispatch move rebudgeted from prior year
- ✓ \$2 million towards furniture & tenant improvements at 200 W. Pontiac for Probation

Stable General Reserves

In FY 2016-17, your Board approved a County of Fresno Fund Balance Policy. The goal set forth in this policy was to reach a General Reserve Fund Balance of one-twelfth of annual expenditures. Although this budget does not include an increase to the reserve, the balance is \$90 million as of the end of FY 2024-25. However, this budget does set aside \$31.5 million for a Budget Stabilization Reserve.

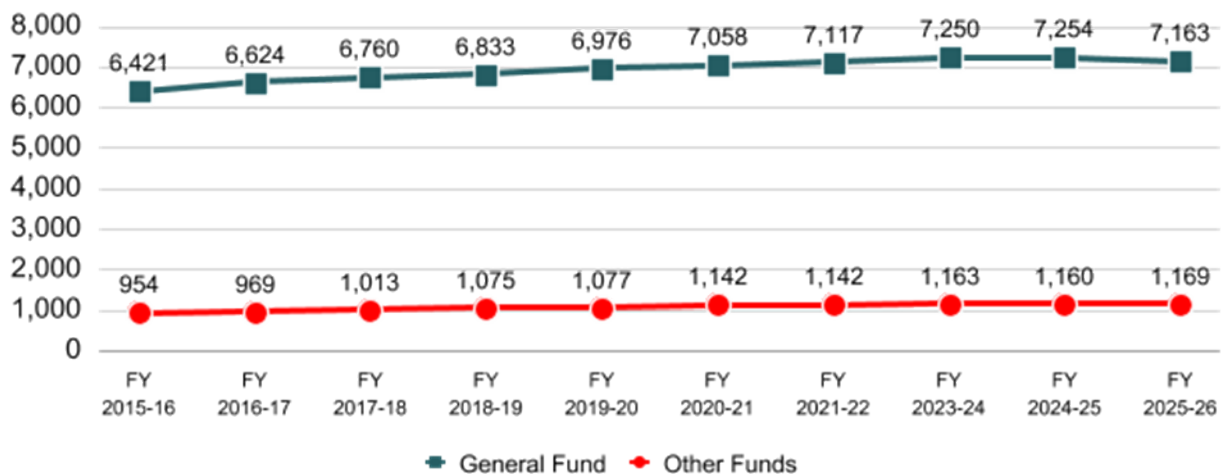
RECOMMENDED SUMMARY OF FUNDS

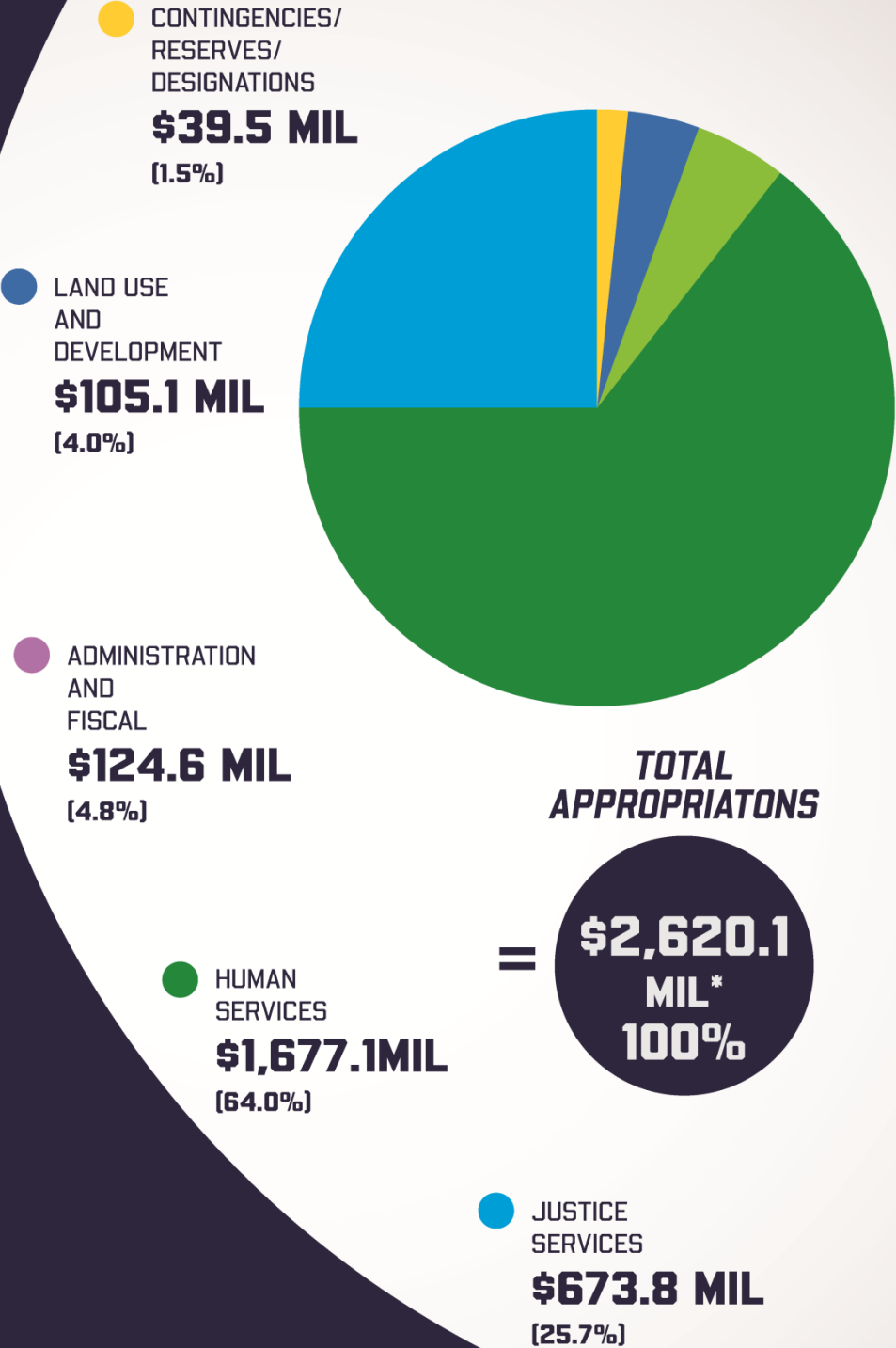
<u>REQUIREMENTS</u>	<u>2024-25 Adopted</u>	<u>2025-26 Recommended</u>	<u>Increase/ (Decrease)</u>	
<u>General Fund</u>				
Administration and Fiscal	\$125,190,395	\$124,598,865	\$(591,530)	-
Land Use and Development	\$99,429,714	\$105,168,827	\$5,739,113	6%
Justice Services	\$628,656,263	\$673,782,769	\$45,126,506	7%
Human Services	\$1,618,335,988	\$1,677,056,147	\$58,720,159	4%
Contingencies/Resv./Designations	\$44,200,000	\$39,500,000	\$(4,700,000)	-11%
TOTAL GENERAL FUND	\$2,515,812,360	\$2,620,106,608	\$104,294,248	4%
<u>Other Funds</u>				
Capital Funds	\$148,379,034	\$169,768,756	\$21,389,722	14%
Debt Service	\$44,886,500	\$47,068,250	\$2,181,750	5%
Enterprise Funds	\$76,030,118	\$63,373,988	\$(12,656,130)	-17%
Internal Service Funds	\$381,964,161	\$390,720,762	\$8,756,601	2%
Special Revenue / Trust Funds	\$2,045,211,258	\$2,044,926,307	\$(284,951)	-
TOTAL OTHER FUNDS	\$2,696,471,071	\$2,715,858,063	\$19,386,991	1%
TOTAL REQUIREMENTS	\$5,212,283,432	\$5,335,964,671	\$123,681,239	2%
<u>AVAILABLE FINANCING</u>				
<u>Revenues</u>				
Taxes	\$418,148,667	\$440,765,425	\$22,616,758	5%
Licenses, Permits, & Franchises	13,996,403	14,545,877	549,474	4%
Fines, Forfeitures, & Penalties	4,518,400	4,812,488	294,088	7%
Revenue From Use of Money & Property	13,623,167	16,004,395	2,381,228	17%
Intergovernment Rev - State	1,134,966,450	1,190,144,706	55,178,256	5%
Intergovernment Rev - Federal	746,956,345	732,487,449	(14,468,896)	-2%
Intergovernment Rev - Other	12,633,692	13,892,909	1,259,217	10%
Charges For Services	476,198,025	477,661,443	1,463,418	-
Miscellaneous Revenues	33,645,644	27,420,243	(6,225,401)	-19%
Other Financing Sources	1,901,552,111	1,954,671,254	53,119,143	3%
Intrafund Revenue	34,995,078	37,727,335	2,732,257	8%
TOTAL REVENUES	\$4,791,233,982	\$4,910,133,524	\$118,899,542	2%
<u>Fund Balance</u>				
General Fund	\$90,017,000	\$89,000,000	\$(1,017,000)	-1%
Other Funds	331,032,449	336,831,147	5,798,698	2%
TOTAL FUND BALANCE	\$421,049,450	\$425,831,147	\$4,781,698	1%
TOTAL FINANCING	\$5,212,283,432	\$5,335,964,671	\$123,681,239	2%

RECOMMENDED PERMANENT STAFFING

	Adopted 2024-25	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>GENERAL FUND</u>					
Administration and Fiscal	377	374	374	-	-
Land Use and Development	269	268	268	-	-
Justice Services	2,648	2,627	2,604	-23	-1%
Human Services	3,960	3,948	3,917	-31	-1%
TOTAL GENERAL FUND	7,254	7,217	7,163	-54	-1%
<u>OTHER FUNDS</u>					
Road/Disposal Funds	351	362	362	-	-
Library Funds	322	322	319	-3	-1%
Recorder Fund	27	28	28	-	-
Internal Service Funds	460	460	460	-	-
TOTAL OTHER FUNDS	1,160	1,172	1,169	-3	-
TOTAL ALL FUNDS	8,414	8,389	8,332	-57	-1%

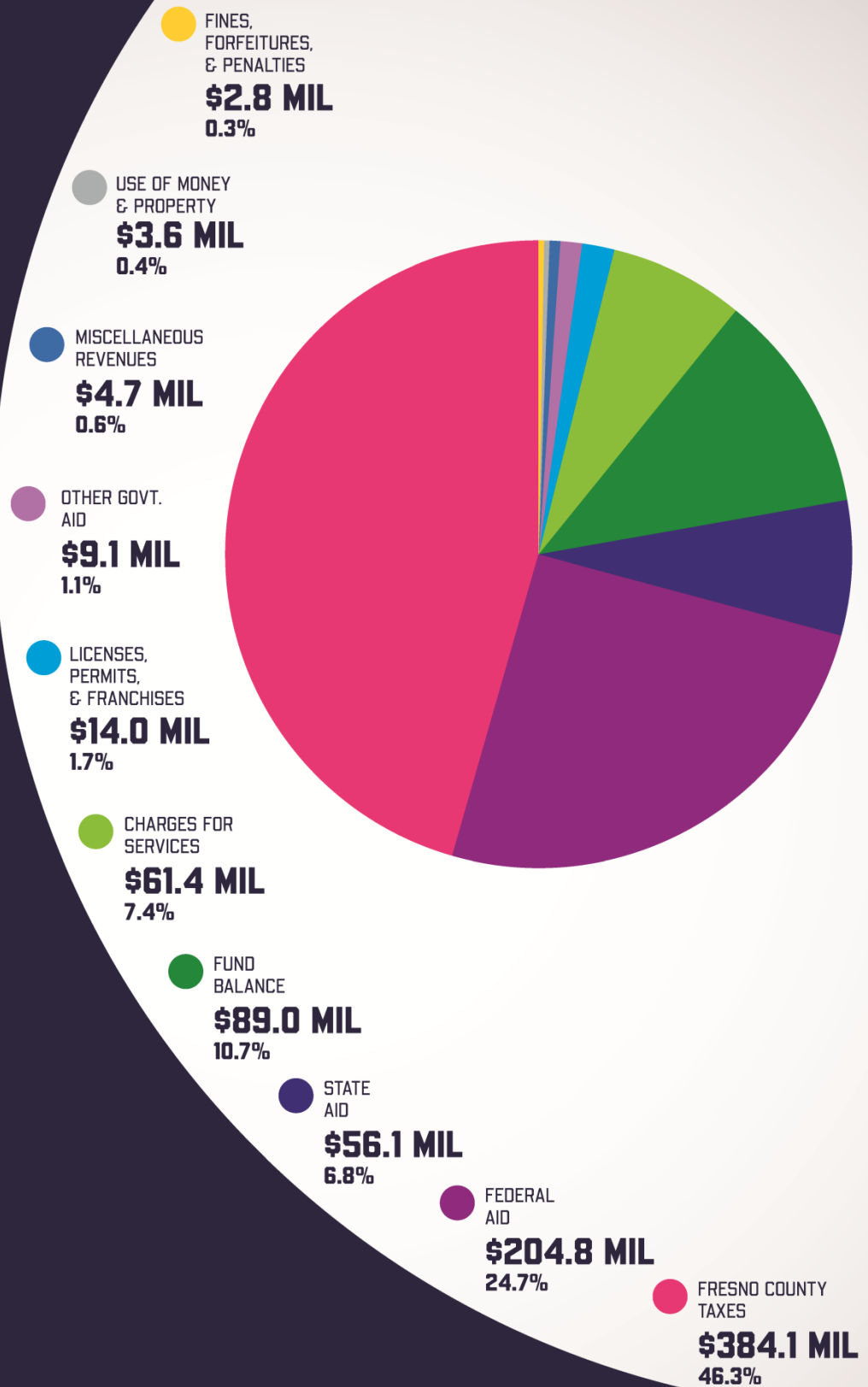
FY 2015-16 to FY 2025-26 Staffing Levels





General Fund Appropriations

BY SERVICE TYPE

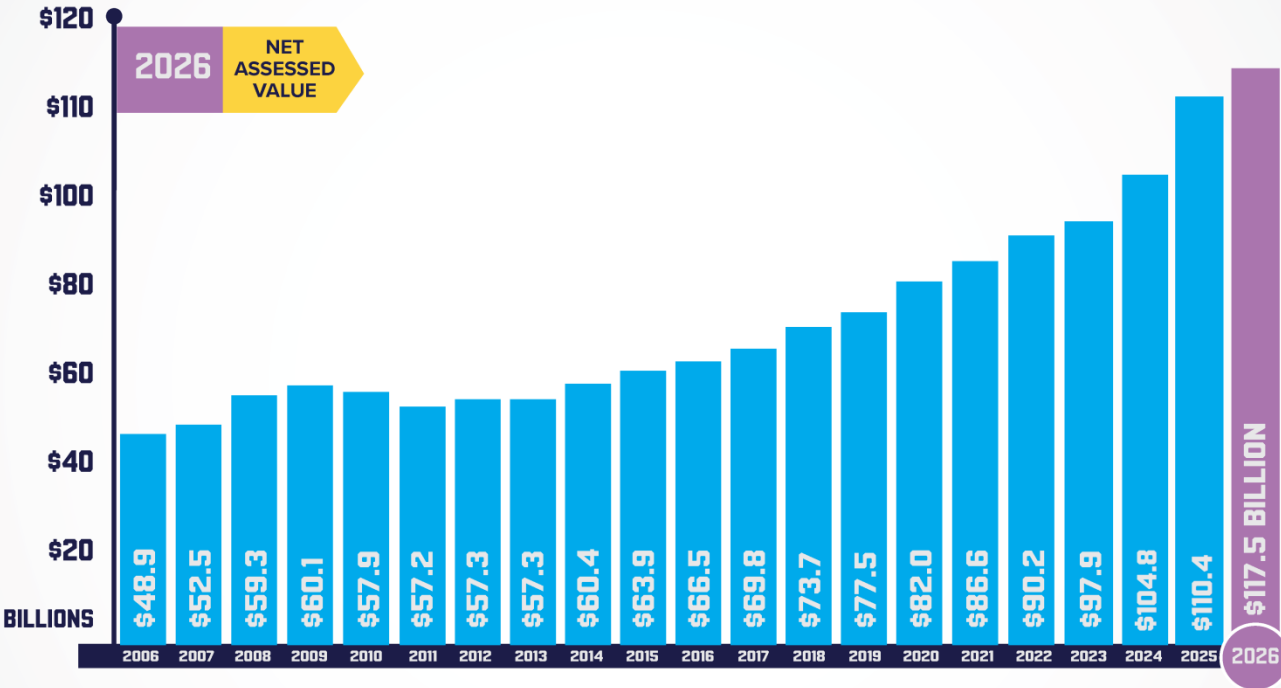


General Fund Sources

* Financing Sources exclude Intrafund Revenues and Operating Transfers in General Fund Financing Sources



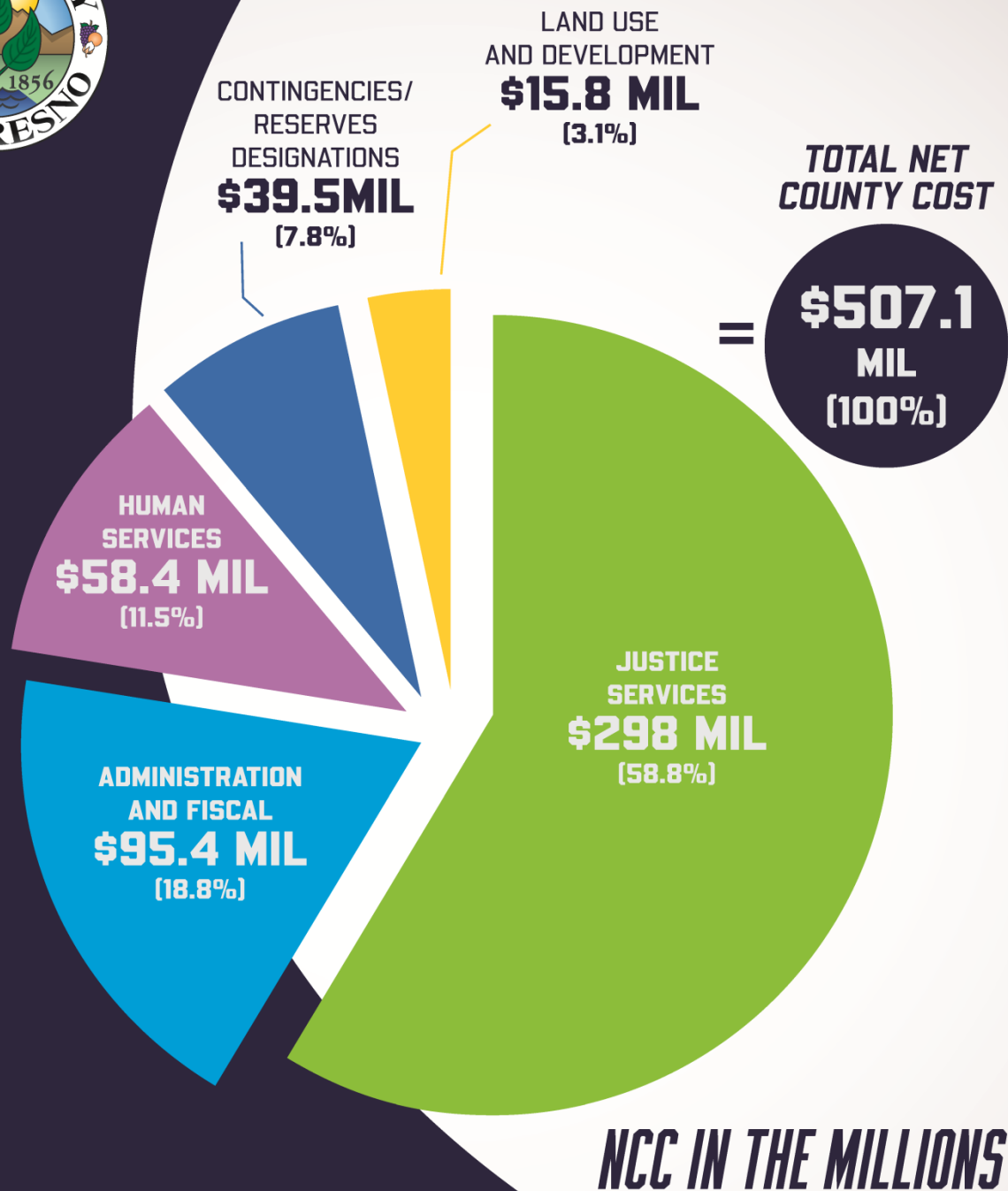
Net Assessed Value



Secured Property Taxes and Property Tax In-Lieu of Vehicle License Fees (VLF) are the largest source of General Fund revenues. These Taxes are determined on the assessed value of real and personal property within the County. The chart above is a 20-year history of property tax values in the County of Fresno.

The 2025-26 Preliminary Net Assessment Roll of \$117.5 billion increased approximately \$7 billion or 6.4% over the prior year’s roll value. 2014 marked the first year since 2008 in which the County realized sizable increases in value. The average annual increase over the previous 10 years has been approximately 5%.

Source: County of Fresno Assessor



General Fund Net County Cost (NCC) BY SERVICE TYPE

FINANCING OF NET COUNTY COST (NCC) BY SYSTEM RECOMMENDED				
	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>SOURCES</u>				
<u>COUNTYWIDE REVENUES</u>				
COUNTYWIDE REVENUE	\$379,475,808	\$418,110,016	\$38,634,208	10%
REALIGNMENT VLF	0	0	0	0%
TOTAL COUNTYWIDE REVENUES	\$379,475,808	\$418,110,016	\$38,634,208	10%
<u>FUND BALANCE/RESERVES/DESIGNATIONS</u>				
FUND BALANCE	\$90,017,000	\$89,000,000	\$(1,017,000)	-1%
ANNUAL LEAVE DESIGNATION DRAW	0	0	0	0%
RELEASE OF ENCUMBRANCES	0	0	0	0%
TOTAL FUND BALANCE/RESERVES/DESIG.	\$90,017,000	\$89,000,000	\$(1,017,000)	-1%
TOTAL GENERAL FUND SOURCES TO FINANCE NET COUNTY COST	\$469,492,808	\$507,110,016	\$37,617,208	8%
<u>DISTRIBUTION</u>				
ADMINISTRATION AND FISCAL	\$95,446,866	\$95,437,378	\$(9,488)	0%
LAND USE AND DEVELOPMENT	14,491,699	15,745,262	1,253,563	9%
JUSTICE SERVICES	267,944,569	298,013,583	30,069,014	11%
HUMAN SERVICES	47,409,674	58,413,793	11,004,119	23%
CONTINGENCIES/RESV./DESIGNATIONS	44,200,000	39,500,000	(4,700,000)	-11%
TOTAL DISTRIBUTION OF NET COUNTY COST	\$469,492,808	\$507,110,016	\$37,617,208	8%
PROPOSITION 172 BUDGETING AS DEPARTMENTAL REVENUE				
	Adopted 2024-25	Recommended 2025-26		
Prop 172 Total Estimated	\$115,579,260	\$117,132,015		
Sheriff	80,926,255	82,905,954		
District Attorney	12,826,966	12,826,966		
Probation	21,826,039	21,399,095		

BUDGET CONTROL SUMMARY - RECOMMENDED

GENERAL FUND			RECOMMENDED		
Fund	Dept	Department Name	Appropriations	Revenues	NCC
0001	0110	Board Of Supervisors	5,767,037	34,600	5,732,437
0001	0120	County Administrative Office	5,327,908	690,000	4,637,908
0001	0122	County Administrative Office - Grants	1,000,000	1,000,000	-
0001	0410	Auditor-Controller/Treasurer-Tax Collector	17,311,609	7,351,817	9,959,792
0001	0420	Assessor-Recorder	18,113,556	5,800,165	12,313,391
0001	0440	Purchasing	1,622,756	1,011,485	611,271
0001	0710	County Counsel	9,676,572	5,927,500	3,749,072
0001	1010	Human Resources	7,330,779	4,691,192	2,639,587
0001	2540	Interest And Misc Expenditures	48,514,635	1,056,099	47,458,536
0001	2838	Court Ancillary Services	16,799,943	3,632,001	13,167,942
0001	2850	County Clerk - Elections	9,469,333	1,598,629	7,870,704
0001	2860	District Attorney	54,707,827	19,258,817	35,449,010
0001	2862	District Attorney - Grants	8,075,822	7,068,231	1,007,591
0001	2870	Grand Jury	75,000	-	75,000
0001	2875	Alternate Indigent Defense	8,776,611	531,333	8,245,278
0001	2880	Public Defender	33,246,260	6,396,113	26,850,147
0001	3111	Sheriff - Coroner	385,395,311	202,825,240	182,570,071
0001	3430	Probation	68,768,364	57,796,288	10,972,076
0001	3432	Probation - Grants	7,304,667	6,547,733	756,934
0001	3440	Probation - Juvenile Justice Campus	52,815,670	33,896,136	18,919,534
0001	4010	Agriculture	17,928,379	12,870,931	5,057,448
0001	4360	Public Works And Planning	21,937,560	17,646,044	4,291,516
0001	4365	PW&P - Support Services	6,901,468	6,901,468	-
0001	4620	Code Enforcement - CAO	2,886,001	-	2,886,001
0001	4700	Transit Services	6,924,390	6,924,390	-
0001	5110	Child Support Services	37,817,294	37,817,294	-
0001	5240	County Medical Services	11,359,752	-	11,359,752
0001	5512	Public Works & Planning - Grants	29,482,846	29,482,846	-
0001	5610	Department Of Social Services	482,182,110	477,443,458	4,738,652
0001	5611	IHSS - Public Authority	2,824,542	2,719,934	104,608
0001	5620	Department Of Public Health	144,154,327	138,116,020	6,038,307
0001	5630	Department of Behavioral Health	520,144,143	519,534,735	609,408
0001	6310	CalWORKS	252,659,649	252,659,649	-
0001	6410	Department of Children - Foster Care	75,173,501	66,163,972	9,009,529
0001	6415	Aid to Adoptions	64,176,847	60,289,122	3,887,725
0001	6420	In Home Supportive Services	112,006,176	95,199,902	16,806,274
0001	6615	Aid to Refugees	4,906,972	4,906,972	-
0001	6645	General Relief	6,369,045	700,521	5,668,524
0001	7110	Veterans' Service Office	1,099,083	908,069	191,014
0001	7205	Community Development Block Grant	13,915,611	13,915,611	-
0001	7515	Librarian	464,680	-	464,680
0001	7910	Parks and Grounds	5,192,572	1,682,275	3,510,297
		Subtotal General Fund	2,580,606,608	2,112,996,592	467,610,016

Budget Overview

Fund	Dept	Department Name	Appropriations	Revenues	NCC
0001	8210	Contingencies	1,000,000	-	1,000,000
0001		Budget Stabilization Reserve	31,500,000	-	31,500,000
0001		Increase in General Reserve	-	-	-
0001		Financial System Replacement (Committed)	2,000,000	-	2,000,000
0001		Property Tax System	3,000,000	-	3,000,000
0001		Fire Services	2,000,000	-	2,000,000
Subtotal General Fund Reserves and Designations			39,500,000	-	39,500,000
General Fund Total			2,620,106,608	2,112,996,592	507,110,016

0001	0415	Countywide Revenues to Finance NCC	-	418,110,016	(418,110,016)
		Fund Balance to Finance NCC	-	89,000,000	(89,000,000)
Total Financing for NCC			-	507,110,016	(507,110,016)

Total Budget for FY 2025-26	2,620,106,608	2,620,106,608	-
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OTHER FUNDS			RECOMMENDED		
CAPITAL PROJECTS			Appropriations	Revenues	Increase Reserve/(Use of Fund Balance)
0400	8845	State SB 1022 (WAJ)	-	-	-
0400	8846	Leasehold Improvements (WAJ)	1,314,944	418,896	(896,048)
0400	8847	Central Plant/Tunnel (WAJ)	4,220	100	(4,120)
0400	8848	Intangibles (WAJ)	2,146	100	(2,046)
0400	8849	Non-Capitalized Expend (WAJ)	45,500	33,913	(11,587)
0400	8852	Jail Improvements	7,202,362	3,398,700	(3,803,662)
0400	8853	Sheriff's Area 2 Substation	2,124,768	-	(2,124,768)
0400	8857	AG Capital Projects And Maint.	3,912,728	-	(3,912,728)
0400	8861	Hall Of Records Improvements	13,041,052	1,000,000	(12,041,052)
0400	8863	Clovis Regional Library	25,000,000	24,049,541	(950,459)
0400	8865	Reedley Branch Library	13,900,000	13,000,000	(900,000)
0400	8867	Capital Projects - Parks	4,492,422	4,656,780	164,358
0400	8868	Central Branch Library	7,371,000	7,371,000	-
0400	8869	Elkhorn Training Facility	14,632,940	-	(14,632,940)
0400	8870	PWP-ARPA Projects	16,071,458	16,071,458	-
0400	8871	200 W Pontiac Way Bldg Improv	24,591,476	2,000,000	(22,591,476)
0400	8872	Capital Projects - Olive Building Improvements	31,722,230	31,722,230	-
0400	8873	Selma Branch Library	4,339,510	3,321,000	(1,018,510)
Capital Projects			169,768,756	107,043,718	(62,725,038)

DEBT SERVICE			Appropriations	Revenues	Increase Reserve/(Use of Fund Balance)
0300	0301	Lease Revenue Bonds	3,568,250	3,562,250	(6,000)
0300	0302	Pension Obligation Bonds	43,500,000	43,495,000	(5,000)
Debt Service			47,068,250	47,057,250	(11,000)

OTHER FUNDS			RECOMMENDED		
Fund	Dept	Department Name	Appropriations	Revenues	Increase Reserve/(Use of Fund Balance)
ENTERPRISE FUNDS					
0700	9026	American Ave Disposal Site	27,518,325	24,005,600	(3,512,725)
0700	9903	Interest Earnings Org	-	1,377,640	1,377,640
0700	9905	PW&P-American Avenue Disposal Site Landfill Expansion	6,182,000	2,462,742	(3,719,258)
0701	9015	Resources	23,462,377	23,445,453	(16,924)
0710	9028	Coalinga Disposal Site	432,179	110,000	(322,179)
0720	9020	Southeast Regional Disposal	894,533	420,000	(474,533)
0801	9140	Special Districts Admin	4,884,574	5,910,694	1,026,120
		Enterprise Fund Subtotal	63,373,988	57,732,129	(5,641,859)
INTERNAL SERVICE FUNDS					
1000	8910	Fleet Services	20,769,412	21,269,412	500,000
1000	8911	Fleet Services-Equipment	6,500,000	12,890,292	6,390,292
1020	8905	Information Technology Svc-ISF	70,151,597	70,151,597	-
1020	8908	Information Tech Svc-Equipment	-	30,000	30,000
1020	8909	Office of Information Security	2,815,911	2,815,911	-
1030	8933	PeopleSoft Operations	3,988,820	3,888,820	(100,000)
1035	8970	Security	11,666,052	11,666,052	-
1045	8935	Facility Services	90,544,839	90,544,839	-
1045	8936	Facility Services-Equipment	-	4,000	4,000
1060	8925	HR - Risk Management	184,284,131	172,640,069	(11,644,062)
		Internal Service Fund Subtotal	390,720,762	385,900,992	(4,819,770)
SPECIAL REVENUE FUNDS/TRUST FUNDS					
0010	4510	Public Works & Planning - Roads	158,769,212	134,181,114	(24,588,098)
0021	1020	Criminal Justice Temp Const	1,145,214	1,145,214	-
0022	0126	Public Defense Pilot Program B	1,000,000	-	(1,000,000)
0025	1030	Tax Collector Delinquent Cost	-	-	-
0026	1033	American Rescue Plan Act	65,200,000	56,200,000	(9,000,000)
0026	1034	Local Assistance Fund	4,000,000	4,000,000	-
0035	1040	Assessor AB-818	20,000	90,000	70,000
0035	1041	SSN Truncation	-	7,000	7,000
0035	1042	Micrographics Storage Fund	20,000	10,000	(10,000)
0035	1043	ERDS (Electronic Recording)	36,000	120,000	84,000
0035	1044	RDS (Record Documents System) Fund	1,035,000	520,000	(515,000)
0035	1045	Security Paper	35,000	20,000	(15,000)
0035	1046	Vital & Health Statistics Fee - Recorder	107,000	160,000	53,000
0035	1047	SCAPAP Grant	3,000	300	(2,700)
0035	1048	Base Recorder Fees (Recorder Budget)	5,262,675	5,262,675	-
0035	1049	SSCAP	87,000	25,000	(62,000)
0040	1051	Community Services Support (CCS)	160,300,988	100,273,369	(60,027,619)
0040	1052	Prevention & Early Intervention (PEI)	86,582	-	(86,582)
0040	1053	Innovations (INN)	127,556	-	(127,556)

Budget Overview

0040	1055	Capital Facilities	16,176,082	13,000,000	(3,176,082)
0040	1056	Education And Training	8,106	-	(8,106)
0040	1059	No Place Like Home	51,125	-	(51,125)
0041	1061	Alcohol Abuse Education & Prevention - SB920	64,181	54,782	(9,399)
0041	1062	Alcoholism Rehab. - Statham Funds	427,689	75,691	(351,998)
0041	1063	Alcohol Assessment	267,619	114,526	(153,093)
0041	1064	Drug Medi-Cal County Administration	87,643	2,203	(85,440)
0041	1066	DUI - PC1000	8,038	200,533	192,495
0041	1067	Restricted - Substance Abuse Local Assistance	16,355	378	(15,977)
0041	1069	SD & EPSDT Advance	31,722,230	31,722,230	-
0041	1071	Whole Person Care Fund	736,313	23,162	(713,151)
0041	1072	MHSSA Grant	1,129,498	814,925	(314,573)
0041	1074	Department of State Hospital	2,634,831	65,123	(2,569,708)
0041	1076	National Opioid Settlement	13,212,011	6,187,984	(7,024,027)
0041	1077	BH Quality Improv Prog (BHQIP)	50,787	1,234	(49,553)
0041	1078	CARE Act	465,916	14,538	(451,378)
0041	1079	Community Care Expansion (CCE)	2,700,000	5,400,000	2,700,000
0041	1082	Opioid Settlement fund NOAT II	833,774	11,760	(822,014)
0041	1083	PATH Justice-Involved Reentry	1,968,714	1,791,219	(177,495)
0041	1084	BH Bridge Housing (BHBH) Grant	7,068,677	4,111,311	(2,957,366)
0041	1085	Crisis Care Mobile Units Grant	951,726	12,682	(939,044)
0050	1080	Election Fees	81,604	45,000	(36,604)
0050	1081	Vital & Health Stat Fee - Elections	-	15,100	15,100
0055	1090	Admin & EDP Rev	37,813,200	37,813,200	-
0060	1100	Proposition 64 Trust	581,675	581,675	-
0060	1103	Real Estate Fraud Fund	1,006,314	1,006,314	-
0060	1104	DOI Automobile Insurance Fraud Fund	405,000	405,000	-
0060	1107	DOI Workers Comp Fraud Program	1,215,001	1,215,001	-
0060	1113	State AF-Prosecutorial	75,000	75,000	-
0065	1116	CALAIM	522,089	9,609	(512,480)
0065	1117	GASB 87 Lease Designation	73,782	2,122	(71,660)
0065	1118	HEAP COSR	159,165	4,425	(154,740)
0065	1119	Housing Navigators Program	526,342	573,700	47,358
0065	1120	Welfare Advance Fund	575,287,500	575,287,500	-
0065	1121	Children's Fund	299,376	299,376	-
0065	1122	Children's Wellbeing Continuum	2,125,500	2,125,500	-
0065	1123	Domestic Violence	198,000	198,000	-
0065	1124	Children's Direct Donations	806	51	(755)
0065	1125	Veterans Service Office Funds	180,336	58,553	(121,783)
0065	1126	HHAP2 COSR	90,841	2,598	(88,243)
0065	1128	Wraparound - SB 163 Project Fund	8,944,966	6,816,126	(2,128,840)
0065	1129	Walter S. Johnson Grant (WSJF) - CC25	637	18	(619)
0065	1130	Adoptions Assistance Program Fund - SB 163	3,261,420	294,032	(2,967,388)
0065	1131	Intensive Services Foster Care Fund	1,838,595	3,563,601	1,725,006
0065	1132	Homeless Services	9,265,305	10,709,106	1,443,801

Budget Overview

0065	1133	Housing And Disability Advocacy	18,181	508	(17,673)
0065	1135	Emergency Homelessness Funding Grant Fund	-	54,497	54,497
0065	1136	CESH COSR	3,217	90	(3,127)
0065	1138	Emergency Rental Assistance	768,663	10,382	(758,281)
0065	1139	Transitional Housing Program	740,448	776,163	35,715
0075	1140	Victims Emergency	3,000	1,500	(1,500)
0075	1143	Juvenile Special Deposit	85,000	85,000	-
0075	1144	Second Strike Prcs Funds	356,161	-	(356,161)
0075	1145	DJJ Realignment Funds	8,916,285	8,548,702	(367,583)
0075	1147	Cal AIM	1,000,000	-	(1,000,000)
0075	1149	OYCR - LRP	1,877,790	-	(1,877,790)
0080	1150	Vital Records & Health Statistics Fund	130,144	244,700	114,556
0080	1151	Contingency Fines & Penalties	300,000	10,597	(289,403)
0080	1152	Health Special Deposit Fund	1,675,832	20,000	(1,655,832)
0080	1153	Tobacco Prevention Program	150,000	151,727	1,727
0080	1154	Enviromental Health Service	135,000	116,000	(19,000)
0080	1155	Dairy Surcharge	268,300	229,818	(38,482)
0080	1156	Lea & Other Grant Advances	384,128	184,327	(199,801)
0080	1157	CUPA Surcharges	550,000	555,800	5,800
0080	1158	Solid Waste Enforcement Tipping Fees	2,247,427	456,000	(1,791,427)
0080	1159	Local Public Health Preparedness	197,928	318,418	120,490
0080	1160	Hospital Preparedness Program	78,823	79,223	400
0080	1161	AIDS Education PC 1463-23	50,000	1,500	(48,500)
0080	1162	Certified Unified Program Agency (CUPA) Fines	332,000	105,000	(227,000)
0080	1163	Child Restraint/Bicycle Helmet Fund	-	10,060	10,060
0080	1164	Tobacco Prop 56	445,234	445,234	-
0080	1165	PEI Fund	690,029	53,018	(637,011)
0080	1166	Miscellaneous Public Health	-	2,448	2,448
0080	1167	ELC Funds	-	9,450	9,450
0080	1168	EH Penalties	228,046	229,146	1,100
0080	1169	Population Health Management	5,853,417	1,552,013	(4,301,404)
0080	1170	Voluntary Rate Range Program	9,628,252	9,933,252	305,000
0085	1179	NEWhA Program	463,089	-	(463,089)
0085	1180	Used Oil Recycling Block Grant	67,144	-	(67,144)
0085	1181	Used Oil Contract Revenue	28,776	-	(28,776)
0085	1183	Building Inspectors Clrng	252,926	-	(252,926)
0085	1184	Building & Safety Inspectors Clrng Fund	200,000	-	(200,000)
0085	1186	PW - Special Studies Deposit	3,665,607	-	(3,665,607)
0085	1187	Water Management & Planning Fund	7,500	-	(7,500)
0085	1191	County Parks Donations	267,853	-	(267,853)
0085	1192	Hmong War Memorial Mnmnt	1,000	-	(1,000)
0085	1198	FF-Wastewater Treatment	124,200	-	(124,200)
0085	1210	SGMA Implement/Well Monitoring	85,000	-	(85,000)
0086	1200	Rental Rehab Program Revenue	1,294,660	19,111	(1,275,549)
0086	1201	CDBG Program	11,461,411	11,823,539	362,128

Budget Overview

0086	1202	Home Investment Fund	17,251,735	17,251,735	-
0086	1203	Housing Preservation Grant Program	857,057	200,000	(657,057)
0086	1204	Cal-Home Reuse Account	816,306	61,954	(754,352)
0086	1205	Neighborhood Stabilization	531,516	16,241	(515,275)
0086	1207	Fruit Trail Reuse Account	7,000	394	(6,606)
0086	1208	HCD-PLHA	5,299,545	5,299,545	-
0087	1220	CFD1 Phase 1 Ne Reservoir	-	188	188
0087	1221	CFD1 Phase 2 Ne Reservoir	-	525	525
0087	1222	CFD1 Ne Res Blackoak Line	-	1,282	1,282
0087	1223	CFD1 2599 Black Oak Line	-	655	655
0087	1224	CFD1 Phase 1 Se Reservoir	-	755	755
0087	1225	CFD1 Phase 2 Se Reservoir	-	466	466
0087	1226	CFD1 Ridgetop Res Expan	-	118	118
0087	1227	CFD1 R6 Well Ridgetopres	-	214	214
0087	1228	CFD1 Exist Twine Resserres	-	782	782
0087	1229	CFD1 Se Res-Welrvlg Line	-	1,549	1,549
0087	1230	CFD1 Sierra Cedarsfwd41	-	503	503
0087	1231	CFD1 Sierracedarsresvexpn	-	634	634
0087	1232	CFD1 2599 Blackoak Line	-	216	216
0087	1233	CFD1timberwinewflrvlgline	-	144	144
0087	1234	CFD1 Upgrade Existinter	-	711	711
0087	1235	CFD1 Rd A Rdm Wflrvlg	-	3,763	3,763
0087	1236	CFD1 2n M Seibertprop	-	1,542	1,542
0087	1237	CFD1 Imprv Thrusiebert	-	2,594	2,594
0087	1238	CFD1 Imprv On Bretzmtn	-	1,630	1,630
0087	1239	CFD1bretz-168intersection	-	154	154
0087	1240	CFD1 168 To Blackoak Rd	-	1,548	1,548
0087	1241	CFD1 Blackoak Fwy-Contyrd	-	349	349
0087	1242	CFD1fwy-Contyrdinkeycrkrd	-	2,734	2,734
0087	1243	CFD1 Thru Timberwine	-	1,444	1,444
0087	1244	CFD1 Thru Wflr Vlg	-	4,467	4,467
0087	1245	CFD 1 Hwy 168 Expansion	-	15,330	15,330
0087	1246	CFD1water Treatmentplant	-	25,825	25,825
0087	1247	CFD 1 Lake Capacityfee	-	758	758
0087	1248	CFD1cressman Roadconstr	-	10,419	10,419
0087	1249	CFD1fire Facilities	-	3,199	3,199
0087	1250	CFD1snow Removalfaclits	-	5,139	5,139
0087	1251	CFD1water Districtsystem	-	18,621	18,621
0087	1252	CFD1 School Facilities	-	18,174	18,174
0087	1253	CFD1sewer Plantexpansion	-	18,254	18,254
0087	1254	CFD1well Water Supplydev	-	1,683	1,683
0088	1300	SSR198-Roadattrafficssignal	-	1,746	1,746
0088	1301	Friant/Nrth Frk Trfc Sgnl	5,784	84	(5,700)
0088	1302	Friant/Willow Trfc Signal	-	519	519
0088	1303	Willow/Copper Trfc Signal	-	365	365
0088	1304	Frnt/Willowtonorthfork Rd	103,207	1,490	(101,717)

Budget Overview

0088	1305	Friant/Crrrentncetowillow	-	924	924
0088	1306	Millertonrd/Frianttoaubry	-	6,738	6,738
0088	1307	Mlrtn Rd Imp Brghton Crst	-	4,468	4,468
0088	1308	Mlrtn/Friant Road Imps	-	1,095	1,095
0088	1309	Fowler/Shaw Intersection	-	305	305
0088	1310	Dewolf/Shaw Intersection	-	685	685
0088	1311	Leonard/Shaw Intersection	-	727	727
0088	1312	Mccall/Shaw Intersection	-	1,210	1,210
0088	1313	Academy/Shaw Intersection	-	362	362
0088	1314	Asghlan/Mccall Intrsctn	-	885	885
0088	1315	Ashlan/Academy Intrsctn	-	415	415
0088	1316	Clovis/Shaw Intersection	-	952	952
0088	1317	Shaw/Tmprnce/Clovis Lakes	-	15,402	15,402
0088	1318	Tmprnce Ave Exprssway Fr	-	616	616
0088	1319	Central&Chstntaveintrstn	-	292	292
0088	1320	Centraveatstrt 99 Off-Rmp	-	410	410
0088	1321	Aubry RD&SR 168 Prather	-	37	37
0088	1322	Lodge Road & SR 168	-	13	13
0088	1323	Aubry Road&SR 168 Auberry	-	24	24
0088	1324	Academy & Herndon Intr	-	25	25
0088	1325	Shepperd & SR168 Intrsct	-	29	29
0088	1326	SR168 Widening	-	706	706
0088	1327	Man Av Button Wil To Alta	-	871	871
0088	1328	Shawav-Temperance-Leonard	-	645	645
0088	1329	Willow-Friant To Copper	-	3,180	3,180
0088	1330	Herndon & Dewolf Inter.	-	69	69
0088	1331	Herndon & Locan Inter.	-	72	72
0088	1332	Herndon & Tollhouse Intr	-	64	64
0088	1333	Willow&Internintersection	-	355	355
0088	1334	Willowave-Shepherdto coppe	-	882	882
0088	1335	Jefferson Academy Inter	-	27	27
0088	1336	Auberry/Coppertfcsignal	11,893	173	(11,720)
0088	1337	Auberry/Marinatrfcsignal	-	450	450
0088	1338	Auberry Imp-Copper-Marina	-	16,862	16,862
0088	1339	SR41-Friantrdoff Rampimp	-	849	849
0088	1340	Shaw/GrntIndtrafficsignal	7,870	116	(7,754)
0088	1341	Shields/Academytraf Sig	-	84	84
0088	1342	Ashlan/Academytraf Sig	-	81	81
0088	1343	Shaw/Academytraf Sign	-	77	77
0088	1344	Belmont/AcademyI/T Lanes	-	101	101
0088	1345	Mckinley/Academytrafsign	-	84	84
0088	1346	Millerton & Auberrysignal	-	159	159
0088	1347	Millerton & Skyharbor Signal	-	120	120
0088	1348	Millerton & Brightoncrest Sig	-	103	103
0088	1349	Millerton & Marinasignal	-	209	209
0088	1350	Millerton & Tablemountain Sig	-	26	26

Budget Overview

0088	1351	Friant Road Buggto North Fork	32,188	475	(31,713)
0088	1352	Millerton Rd. Marinadr. To Sk	-	1,058	1,058
0088	1353	Millerton Rd. Skyharbor To Au	-	1,343	1,343
0088	1354	Jayne Ave-Glento I-5 Road Imp	-	862	862
0088	1355	Amer Ave/Goldst-Trfc Sig	143,774	2,122	(141,652)
0088	1356	Central Bethelto Academy	232,718	3,435	(229,283)
0088	1357	Central Academyto Newmark	-	2,582	2,582
0088	1358	Goodfellow, Newmark& Rvrbend	-	11,505	11,505
0088	1359	Central & Chestnutintersectio	-	54	54
0088	1360	Central SR99 SBoff Ramp	-	34	34
0088	1361	Central Chestnutto GSB	-	32	32
0088	1362	Central & Academyt Signal	-	200	200
0088	1367	Academy & SR168 Intrsct	-	2	2
0088	1368	Friant Rd - Willow To Bugg	103,967	1,533	(102,434)
0088	1369	Auberry RD. - Copper/Millerton	-	74	74
0088	1370	Millerton Rd-North Fork/Marina	-	5,232	5,232
0088	1371	Friant - Copper River/Willow	-	102	102
0088	1372	Dinuba & Alta Intersection	-	58	58
0088	1373	Kings Canyon & McCall Avenue	-	143	143
0088	1374	Annadale & Willow Avenue	-	794	794
0088	1375	Jayne Avenue to SR33 Overlay	-	6,136	6,136
0088	1376	McCall Ave - Clarkson to Elkho	-	1,576	1,576
0088	1377	Willow to Copper Intersection	-	123	123
0088	1378	Copper to Auberry Intersection	-	88	88
0088	1379	Copper/Minnewawa Intersection	-	203	203
0088	1380	Jayne Ave-Coalinga-Cty Line	-	5,076	5,076
0088	1381	Oliver Ave-Belmont & SR 180	-	700	700
0095	1452	Sheriff - CA ST Corr Train	379,000	379,000	-
0095	1454	Debtor Assessment Fee	258,265	199,000	(59,265)
0095	1455	Sheriff Automated GC 26731	247,000	200,000	(47,000)
0095	1456	Local Law Enforcement Block	99,098	75,640	(23,458)
0095	1457	Search & Rescue Fund	805,000	-	(805,000)
0095	1459	Federal Asset Forfeiture 3	52,196	-	(52,196)
0095	1464	HIDTA - State Forfeiture	80,004	-	(80,004)
0095	1467	HIDTA Asset Forfeiture	50,000	-	(50,000)
0096	1500	Incarcerated Prsns Wlfr Fund	9,394,093	2,763,417	(6,630,676)
0107	7511	Library - Measure B	44,676,863	46,332,101	1,655,238
0107	7517	Library Grants	7,400,983	3,439,854	(3,961,129)
0107	7521	County Library Book Fund	822,649	62,000	(760,649)
0107	7522	Hygus Adams Fund Dept	4,746,396	-	(4,746,396)
0107	7530	Library - Measure B - Capital Improvements	40,535,616	-	(40,535,616)
0115	4350	Fish And Game Propagation	7,750	6,120	(1,630)
0120	7920	Off-Highway License	220	4,650	4,430
0130	5244	Emergency Medical Services Dept	580,077	550,077	(30,000)
0135	5243	1991 Realignment - Health	47,868,699	34,954,113	(12,914,586)
0135	5245	1991 Realignment - Behavioral Health	54,212,781	50,161,173	(4,051,608)

Budget Overview

0135	5246	1991 Realignment - Social Services	90,137,367	83,260,923	(6,876,444)
0135	5247	1991 Realignment - CalWORKS MOE	62,721,271	60,458,954	(2,262,317)
0135	5248	1991 Realignment - Family Support	104,894,411	94,207,229	(10,687,182)
0271	2861	2011 Realignment - Rural Crime Prevention	824,469	750,635	(73,834)
0271	2866	2011 Realignment - District Attorney	1,500,000	570,000	(930,000)
0271	2867	2011 Realignment - COPS - DA	700,000	393,000	(307,000)
0271	2881	2011 Realignment - Public Defender	878,135	878,135	-
0271	3117	2011 Realignment - Trial Court Security Account	20,784,428	20,784,428	-
0271	3118	2011 Booking Fees/Cal-MMET	2,509,727	2,509,727	-
0271	3119	2011 Realignment - COPS Sheriff	1,064,000	1,064,000	-
0271	3433	2011 Realignment - County Probation/Juv Camps	8,742,627	5,311,797	(3,430,830)
0271	3434	2011 Realignment - Youthful Offender	4,597,364	4,419,310	(178,054)
0271	3435	2011 Realignment - Juvenile Reentry Grant	100,000	676,398	576,398
0271	3436	2011 Realignment - Local Community Corrections	66,015,608	58,800,124	(7,215,484)
0271	3437	2011 Realignment - JJCPA	6,481,807	2,763,957	(3,717,850)
0271	3438	2011 Realignment - Local Innovation Subacct.	819,157	-	(819,157)
0271	3439	2011 Realignment - AB109 Planning Grant	362,815	-	(362,815)
0271	5632	2011 Realignment - Drug Court	1,549,102	1,549,102	-
0271	5633	2011 Realignment - Nondrug Medi-Cal	182,836	182,836	-
0271	5634	2011 Realignment - Drug Medi-Cal Account	12,736,024	12,736,024	-
0271	5636	2011 Realignment - Managed Health	15,327,009	15,327,009	-
0271	5637	2011 Realignment - Mental Health	20,914,996	20,914,996	-
0271	6210	2011 Realignment - Protective Services Subaccount	85,102,667	73,157,204	(11,945,463)
0275	3450	SB 678 - Performance Incentive Funding	4,425,755	2,983,133	(1,442,622)
2025	0000	Local Public Safety Trust	117,132,015	112,632,015	(4,500,000)
		Special Revenue Fund Subtotal	2,044,926,307	1,781,292,827	(263,633,480)

Total Recommended Budget	5,335,964,671	4,910,133,524	(425,831,147)
General Fund Balance	-	89,000,000	(89,000,000)
Other Fund Balance	-	336,831,147	(336,831,147)
	5,335,964,671	5,335,964,671	-



Agriculture BUDGET 4010

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 12,422,396	\$ 13,678,722	\$ 13,412,604	\$ (266,118)	-2%
Services and Supplies	4,151,033	3,962,631	4,502,775	540,144	14%
Capital Assets	-	-	13,000	13,000	-
Total Appropriations	\$ 16,573,429	\$ 17,641,353	\$ 17,928,379	\$ 287,026	2%
<u>Revenues</u>					
Licenses, Permits, & Franchises	\$ 828,838	\$ 810,000	\$ 769,000	\$ (41,000)	-5%
Fines, Forfeitures, & Penalties	17,600	30,250	30,250	-	-
Intergovernment Rev - State	7,772,885	7,679,652	8,131,666	452,014	6%
Intergovernment Rev - Federal	1,659,819	1,697,916	1,582,215	(115,701)	-7%
Charges For Services	1,884,014	2,021,800	2,071,800	50,000	2%
Miscellaneous Revenues	173,280	196,000	246,000	50,000	26%
Intrafund Revenue	15,764	40,000	40,000	-	-
Total Revenues	\$ 12,352,199	\$ 12,475,618	\$ 12,870,931	\$ 395,313	3%
<u>Net County Cost</u>	\$ 4,221,230	\$ 5,165,735	\$ 5,057,448	\$ (108,287)	-2%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	95	90	90	-	

AGRICULTURAL COMMISSIONER – SEALER OF WEIGHTS AND MEASURES - 4010

FUNCTION

The Department of the Agricultural Commissioner – Sealer of Weights and Measures' function is to promote Fresno County agriculture, foster public confidence by assuring a fair and equitable marketplace, protect environmental quality through the sound application of pesticide and worker safety regulations, preserve agricultural land use for future generations and minimize the pest risk pathways of exotic and harmful pests. Program responsibilities and activities include the following:

- Pest Detection – Monitoring urbanized and crop areas for quarantine pests with traps and surveys;
- Pest Eradication – Treating and eliminating unwanted quarantine pests of significance as they occur in the urban and agricultural setting;
- Pest Management-Control – Limiting and controlling the spread of pests of significance, including weeds, vertebrate pests, and insects;
- Pest Exclusion-Plant Quarantine – Inspecting incoming and outgoing pathways of pest introduction, including export certification and high-risk pest exclusion facilities;
- Pesticide Use Enforcement and Apiary – Enforcing regulations covering agricultural and structural use of pesticides and apiaries;
- Nursery and Seed Inspection – Inspecting nursery stock to be used for farm planting and retail nursery stock and enforcing seed law regulations;
- Fruit and Vegetable Quality Control – Inspecting fruits and vegetables for compliance with State and Federal standards;
- County Weed and Rodent Control – Providing service to other County departments for weed and rodent control; and
- Weights and Measures – Ensuring enforcement of national and State standards for weighing, measuring, and transaction devices.

OVERVIEW

The FY 2025-26 Recommended Budget of \$17,928,379 represents a 2% (\$287,026) increase over the FY 2024-25 Adopted Budget. Revenues recommended at \$12,870,931 represent a 3% (\$395,313) increase over the FY 2024-25 Adopted Budget. The Net County Cost allocation of \$5,057,448 represents a 2% (\$108,287) decrease from the FY 2024-25 Adopted Budget. Staffing is recommended at 90 positions. Salary Savings of 3% (\$268,873) are included in the FY 2025-26 Recommended Budget.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** Innovate and enhance information technology systems and programs to streamline Department processes and reduce costs.
- **Performance Metrics:** The Department plans to redesign its Crop Report program used for compiling statistical data to produce the annual report and collaborate with the Information

Technology Services Department to reduce technology costs by streamlining operations and reassessing the need for various programs and services.

FY 2024-25

- **Goal:** Continue working on the FY 2023-24 goal of improving work conditions to increase employee performance and safety and better serve the public.
- **Outcome(s)/Result(s):**
 - In FY 2024-25, the Department made progress in the area of employee safety. A departmental Workplace Violence Prevention Plan was drafted and staff received training on the new policy. Moderate progress was made on the new headquarters building. The Department also secured a new rental space for the Sanger District, which was remodeled and upgraded for safety with assistance from the General Services Department-Facilities Division. In addition, some outdated furniture was replaced with ergonomic desks and chairs.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$13,412,604 represent a 2% (\$266,118) decrease from the FY 2024-25 Adopted Budget due to midyear elimination of five positions during FY 2024-25, additional staff reorganizations and reclassifications, and an increase in projected salary savings to 3%.

Services and Supplies

- Services and Supplies recommended at \$4,502,775 represent a 14% (\$540,144) increase over the FY 2024-25 Adopted Budget primarily due to the increase in General Services, Information Technology Services, and Risk Management insurance rates.
 - Account 7010 Agriculture recommended at \$120,000 represents a 47% (\$104,477) decrease from the FY 2024-25 Adopted Budget based on the stock of product purchased during FY 2024-25.
 - Account 7101 Liability Insurance recommended at \$637,019 represents a 22% (\$113,077) increase over the FY 2024-25 Adopted Budget due to Risk Management insurance rate increases.
 - Account 7345 Facility Operation & Maintenance recommended at \$439,078 represents a 57% (\$160,216) increase over the FY 2024-25 Adopted Budget due to General Services and Information Technology Services rate increases.
 - Account 7416 Transportation & Travel County Garage recommended at \$1,356,641 represents a 13% (\$156,641) increase over the FY 2024-25 Adopted Budget due to Fleet Services rate increases and replacement of several depreciated vehicles.

Capital Assets

- Capital Assets recommended at \$13,000, represent costs associated with purchasing a fuel return pump.

Recommended funding includes:

Blackmer Pump \$13,000 Replacement Program Number 92081

SUMMARY OF REVENUES

- Revenues are recommended at \$12,870,931 and represent a 3% (\$395,313) increase over the FY 2024-25 Adopted Budget, which is primarily due to a moderate increase in projections for Unreimbursed Gas Tax and Mill Assessment.

Agriculture - 4010

REGULAR SALARIES **BUDGETED POSITIONS** **RECOMMENDED**

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0213	Assist Ag Commissioner/Sealer	5,008	1	1	\$156,090
1699	Supvsng Ag/Standard Specialist	3,150	15	15	1,529,628
1700	Senior Ag/Standards Specialist	2,738	30	30	2,596,544
1701	Ag/Standards Specialist	2,438	13	13	912,087
1702	Ag/Standards Specialist-Provis	2,202	9	9	582,525
1704	Agricultural Field Aide	1,343	6	6	258,183
1769	Deputy Ag Commissioner/Sealer	4,326	3	3	382,114
1770	Entomologist	3,150	1	1	105,187
2394	Departmental Business Manager	4,119	1	1	128,383
3070	Supvsng Office Assistant	1,919	1	1	61,344
3080	Office Assistant II	1,606	1	1	46,410
3110	Office Assistant I	1,458	2	2	77,927
3260	Account Clerk II	1,692	2	2	107,856
3255	Sr Accountant	2,930	1	1	100,136
3621	Program Technician II	1,820	2	2	121,966
3623	Program Technician II-Conf	1,911	1	1	63,819
8005	Agricultural Commission/Sealer	6,390	1	1	199,199
Subtotal			90	90	\$7,429,398
Auto Allowance					7,800
Bilingual Pay					28,600
Total Salary Savings					(268,873)
TOTAL REGULAR SALARIES					\$ 7,196,925

Assessor-Recorder

BUDGET 0420

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 11,832,576	\$ 14,003,061	\$ 14,778,199	\$ 775,138	6%
Services and Supplies	4,093,942	4,505,552	3,335,357	(1,170,195)	-26%
Total Appropriations	\$ 15,926,518	\$ 18,508,613	\$ 18,113,556	\$ (395,057)	-2%
<u>Revenues</u>					
Licenses, Permits, & Franchises	\$ 40	\$ -	\$ -	\$ -	-
Charges For Services	4,931,291	4,788,555	5,315,895	527,340	11%
Miscellaneous Revenues	235,313	285,000	285,000	-	-
Other Financing Sources	424,076	295,096	199,270	(95,826)	-32%
Total Revenues	\$ 5,590,720	\$ 5,368,651	\$ 5,800,165	\$ 431,514	8%
<u>Net County Cost</u>	\$ 10,335,798	\$ 13,139,962	\$ 12,313,391	\$ (826,571)	-6%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	111	110	110	-	

ASSESSOR – 0420

FUNCTION

The Assessor's Division (Assessor) of the Assessor-Recorder's Office has a constitutional responsibility for the annual assessment of all taxable property in the County, with the exception of State assessed property. This division certifies an annual assessment roll upon which all local governmental units rely on for revenue generated from property taxes. The Assessor also determines eligibility for certain classes of exemptions permitted by State law. Since 1983, the Assessor has been responsible for supplemental assessments of properties as prescribed by Senate Bill (SB) 813 (Chapter 498, Statutes of 1983). The efficient and complete operation of the Assessor is critical to the funding of State and local agencies. All functions of the Assessor are mandated.

OVERVIEW

The FY 2025-26 Recommended Budget of \$18,113,556 represents a 2% (\$395,057) decrease from the FY 2024-25 Adopted Budget primarily due to decreases in Services and Supplies. Revenues recommended at \$5,800,165 represent an 8% (\$431,514) increase over the FY 2024-25 Adopted Budget primarily due to an increase in Charges for Services. Net County Cost recommended at \$12,313,391 represents a 6% (\$826,571) decrease from the FY 2024-25 Adopted Budget. Salary Savings of 2% (\$163,633) was used in calculating Regular Salaries with related benefit savings of \$117,189. Staffing is recommended at 110 positions, the same amount as the FY 2024-25 Adopted Budget.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** Grand Jury Report No. 2 for FY 2024-25 included findings regarding the County's current system used for property tax bills and transparency of information. The Grand Jury recommended prioritizing the acquisition of a new software system that will replace the COBOL-based system currently used.
- **Performance Metric:** Review available software options and identify and select the most suitable option based on functionality, cost, and operational needs. Upon Board of Supervisors approval of contract, the Department will initiate the implementation process.

FY 2024-25

- **Goal:** Grand Jury Report No. 2 for FY 2023-24 included findings regarding the County's current systems used to collect and maintain property data. The Grand Jury recommended the Assessor-Recorder acquire deed reading software which would help in processing property transfers in a more accurate and efficient manner. The FY 2024-25 budget includes partial year funding for the acquisition of this software; therefore, the Assessor can begin the process of acquiring this software.
- **Outcome(s)/Result(s):** Review of software options is still ongoing and expected to be finalized in FY 2025-26.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$14,778,199 represent a 6% (\$775,138) increase over the FY 2024-25 Adopted Budget due to schedule step increases for employees and increases to health insurance contribution rates.

Recommended funding includes:

- Account 6600 Health Insurance Contribution recommended at \$1,778,282 represents a 24% (\$346,513) increase over the FY 2024-25 Adopted Budget due to increases in the employer's contributions toward employee health insurance premiums.

Services and Supplies

- Services and Supplies recommended at \$3,335,357 represent a 26% (\$1,170,195) decrease from the FY 2024-25 Adopted Budget primarily due to decreases in data processing charges from the Information Technology Services Department (ITSD) for FY 2025-26.

Recommended funding includes:

- Account 7175 Property Insurance recommended at \$7,233 represents a 94% (\$115,092) decrease from FY 2024-25 Adopted Budget primarily due to a reduction in the estimated charges provided by Risk Management.
- Account 7295 Professional & Specialized Services recommended at \$503,873 represents a 76% (\$216,973) increase over the FY 2024-25 Adopted Budget primarily due to the addition of a deed reading software to assist the Assessor process property transfers.
- Account 7296 Data Processing Services recommended at \$1,639,968 represents a 45% (\$1,328,258) decrease from the FY 2024-25 Adopted Budget primarily due to a reduction in the estimated charges provided by ITSD and the end of the Property Management Information System (PMIS) upgrade in FY 2024-25.

SUMMARY OF REVENUES

- Revenues are recommended at \$5,800,165 and represent an 8% (\$431,514) increase over the FY 2024-25 Adopted Budget primarily due to an increase in Charges for Services to more closely match projected revenues for FY 2025-26.
- Charges for Services recommended at \$5,315,895 represent an 11% (\$527,340) increase over the FY 2024-25 Adopted Budget and more accurately match projected assessment and tax collection fee revenues for FY 2025-26, which are based on Assessor's Office FY 2024-25 actual expenditures.

Assessor-Recorder - 0420

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0015	Assessor-Recorder		1	1	\$183,924
0217	Deputy Assessor	5,521	1	1	172,084
1007	Auditor - Appraiser I	2,145	5	5	309,205
1012	Auditor - Appraiser II	2,475	2	2	155,319
1013	Auditor - Appraiser III	2,918	3	3	299,043
1005	Appraiser II	2,357	11	11	796,773
1010	Appraiser I	2,043	9	9	500,837
1016	Appraiser III	2,779	14	14	1,302,425
1017	Chief Appraiser	4,770	1	1	124,020
1022	Assessment Services Chief	4,770	1	1	148,686
1025	Sr Appraiser	3,283	5	5	512,196
1030	Sr Auditor - Appraiser	3,446	2	2	201,395
1035	Supvsng Appraiser	4,326	2	2	269,638
1038	Chief Auditor - Appraiser	4,770	1	1	125,583
1040	Special Properties Appraiser	2,994	1	1	99,980
1043	Assessment Technician II	2,052	9	9	598,292
1044	Assessment Technician III	2,220	3	3	222,462
1045	Sup Assessment Technician	2,640	1	1	84,555
1103	Supvsng Cadastral Technician	2,630	1	1	46,341
1124	Cadastral Technician I	1,886	1	1	49,256
1157	Cadastral Technician II	2,141	3	3	183,324
2209	Executive Assistant	2,485	1	1	65,022
3070	Supvsng Office Assistant	1,919	1	1	50,118
3080	Office Assistant II	1,606	4	4	210,622
3110	Office Assistant I	1,458	5	5	195,164
3620	Program Technician I	1,627	10	10	452,280
3621	Program Technician II	1,820	5	5	265,248
3625	Supvsng Program Technician	2,116	2	2	126,067
3704	Info Technology Analyst I	1,995	1	1	56,837
3706	Info Technology Analyst III	2,588	3	3	242,635
3708	Sr Info Technology Analyst	3,513	1	1	116,271
Subtotal			110	110	\$8,165,602
Auto Allowance					6,156

Bilingual Pay	7,800
Remuneration	2,100
Total Salary Savings	(163,633)
TOTAL REGULAR SALARIES	\$ 8,018,025

Auditor-Controller/Treasurer-Tax Collector

BUDGET 0410

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 9,854,242	\$ 12,132,629	\$ 11,979,339	\$ (153,290)	-1%
Services and Supplies	4,116,142	6,290,109	5,332,270	(957,839)	-15%
Total Appropriations	\$ 13,970,384	\$ 18,422,738	\$ 17,311,609	\$ (1,111,129)	-6%
<u>Revenues</u>					
Taxes	\$ 409,797	\$ 420,300	\$ 463,300	\$ 43,000	10%
Licenses, Permits, & Franchises	14,117	20,000	15,000	(5,000)	-25%
Fines, Forfeitures, & Penalties	401,115	400,000	400,000	-	-
Revenue From Use of Money & Property	4,957	10,000	5,000	(5,000)	-50%
Intergovernment Rev - State	11,744	10,000	25,000	15,000	150%
Charges For Services	4,318,453	5,086,964	5,206,017	119,053	2%
Miscellaneous Revenues	220,886	251,550	237,500	(14,050)	-6%
Other Financing Sources	721,331	1,200,000	-	(1,200,000)	-100%
Intrafund Revenue	944,032	881,500	1,000,000	118,500	13%
Total Revenues	\$ 7,046,433	\$ 8,280,314	\$ 7,351,817	\$ (928,497)	-11%
<u>Net County Cost</u>	\$ 6,923,951	\$ 10,142,424	\$ 9,959,792	\$ (182,632)	-2%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	106	102	102	-	

AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR – 0410

FUNCTION

The Auditor-Controller/Treasurer-Tax Collector's (ACTTC) mission is to promote public trust by providing exemplary accounting and financial services to our public, business, and governmental customers. The ACTTC has two primary operations, separating the accounting, auditing and general ledger functions from the cash handling and portfolio management functions and revenue collection efforts. There are three accounting divisions, Financial Reporting and Audits (FR&A), General Accounting (GA), and Special Accounting (SA).

The FR&A Division prepares the County's audited financial statements, State Controller financial reports, State court fines reports, and other financial reports. This division is responsible for the compliance, reporting, and payments associated with the County's bond indebtedness. Additionally, this division performs audits of internal departments and funds, special financial analysis projects, and accounting for various Joint Powers Agreements (JPA), special funds and districts.

The GA Division is responsible for the centralized accounting functions including accounts payable, budget, general ledger, and payroll. The Payroll Unit processes the County's payroll on a bi-weekly basis.

The SA Division functions include rate reviews of the Internal Service Funds, Master Schedule of Fees, Indirect Cost Rate Proposals (ICRP), and State Mandates [Senate Bill 90 (Chapter 1406, Statutes of 1972)]. In addition, the division provides all accounting supporting the property tax apportionment process, cost accounting, and special check issuance.

There are also two divisions dedicated to cash handling, portfolio management, and revenue collection functions. The Treasurer Division performs central finance operations including banking operations, cash management, and portfolio management. The Tax Collector Division provides for centralized property tax billing and information and functions as the centralized collection point for the County's delinquent receivables.

OVERVIEW

The FY 2025-26 Recommended Budget of \$17,311,609 represents a 6% (\$1,111,129) decrease from FY 2024-25 Adopted Budget primarily due to Services and Supplies decreases principally related to reduction of postage expense and sunset of the Property Management Information System (PMIS) modernization project. Revenues recommended at \$7,351,817 represent an 11% (\$928,497) decrease from FY 2024-25 Adopted Budget primarily due to a 100% decrease in revenue from Other Financing Sources as the transfer of funds previously allocated for the PMIS modernization project are no longer required. Net County Cost (NCC) recommended at \$9,959,792 represents a 2% (\$182,632) decrease from FY 2024-25 Adopted Budget. Salary Savings of 6% (\$400,880) was used in calculating Regular Salaries with related benefit savings of \$265,870. Staffing is recommended at 102 positions: the same as the current level.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** Successfully implement Workiva's cloud-based platform to streamline the preparation of the Annual Comprehensive Financial Report (ACFR) and enhance the efficiency, documentation, and collaboration of internal audits across County departments.
- **Performance Metric:** Achieve full implementation of the Workiva platform by December 31, 2025, with the following milestones:
 - **ACFR Integration:**
 - Upload full trial balance, lead sheets, and financial statements into Workiva by October 31, 2025.
 - Complete mapping of all ACFR schedules and notes using Workiva tools, with accuracy verified by management.
 - **Internal Audit Integration:**
 - Conduct at least three internal audit engagements using Workiva by the end of the fiscal year, with full documentation (e.g. planning, fieldwork, findings, and recommendations) maintained in the system.
 - Ensure all audit staff complete Workiva platform training and demonstrate proficiency by independently performing key stages of the audit process with minimal supervisory intervention, as validated through audit reviews.

Goal

FY 2024-25

- **Goal:** Research and identify a property tax system that aligns with the evolving needs of the ACTTC.
- **Performance Metric:** The property tax system is driven by the necessity to enhance operational efficiency and ensure robust management of property tax-related processes. The processes include to streamline tax administration, improve accuracy in reporting and collections, and support comprehensive financial oversight.
- **Outcome(s)/Result(s):** The Request for Proposal (RFP) for the new property tax system has been released and closed at the end of July 2025. The RFP Panel's goal is to present this item to the Board of Supervisors (Board) by the end of the first quarter or beginning of the second quarter of FY 2025-26. The RFP Panel will meticulously review all submissions and present a recommendation to the Board for their review and ultimate selection.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$11,979,339 represent a 1% (\$153,290) decrease from FY 2024-25 Adopted Budget primarily due to an increase in budgeted Salary Savings.

Services and Supplies

- Services and Supplies recommended at \$ 5,332,270 represent a 15% (\$957,839) decrease from FY 2024-25 Adopted Budget due to decreases related to implementing a new trial balance and revenue collections software in FY 2024-25.
 - Account 7295 Professional & Specialized Services recommended at \$565,321 represents a 47% (\$491,679) decrease from the FY 2024-25 Adopted Budget primarily due to adjustments based on a review of budgeted versus actual expenditures over the past three fiscal years.
 - Account 7296 Data Processing Services recommended at \$2,166,652 represents a 25% (\$721,831) decrease from the FY 2024-25 Adopted Budget primarily due to the sunset of the modernization project of the existing PMIS.
 - Account 7611 Security Services recommended at \$297,027 represents a 96% (\$145,827) increase over the FY 2024-25 Adopted Budget as determined by the General Services Department.

SUMMARY OF REVENUES

- Revenues are recommended at \$ 7,351,817 and represent an 11% (\$928,497) decrease from FY 2024-25 Adopted Budget. Significant changes by specific revenue source are noted below:
 - Other Financing Sources represent a 100% (\$1,200,000) decrease from FY 2024-25 Adopted Budget primarily due to the sunset of the PMIS modernization project. The property tax system RFP has now replaced the PMIS modernization project. As a result, there are no transfers included in the FY 2025-26 Recommended Budget. The Department will request approval from the Board to increase appropriations and revenues once a contractor is selected.

Auditor-Controller/Treasurer-Tax Collector - 0410

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0010	Auditor-Cont/Tres-Tax Collectr		1	1	\$198,640
1783	Tax Collections Supervisor	2,116	2	2	127,521
2209	Executive Assistant	2,485	1	1	67,220
2293	Staff Analyst III	2,756	1	1	85,516
2294	Sr Staff Analyst	3,390	1	1	88,140
2302	Deputy Auditor-Controller	5,521	1	1	172,084
2303	Deputy Treasurer-Tax Collector	5,521	1	1	170,172
2307	Investment Officer	4,770	1	1	136,121
3127	Payroll Technician I - Conf	1,709	1	1	44,718
3128	Payroll Technician II - Conf	1,911	8	8	469,916
3205	Account Clerk I	1,509	20	20	805,676
3260	Account Clerk II	1,692	21	21	1,026,653
3210	Accountant I	2,190	7	7	423,984
3215	Accountant II	2,505	15	15	1,123,409
3255	Sr Accountant	2,930	1	1	90,809
3213	Accountant II-Conf	2,505	1	1	72,061
3225	Accntng & Financial Div Chief	5,008	5	5	741,917
3226	Accntng & Financial Manager	3,923	5	5	600,361
3231	Tax Collections Division Chief	5,008	1	1	148,659
3232	Tax Collections Manager	3,923	1	1	111,935
3240	Supvsng Account Clerk	2,011	3	3	176,033
3243	Accountant Trainee	1,867	2	2	97,704
3704	Info Technology Analyst I	1,995	1	1	53,325
3707	Info Technology Analyst IV	3,085	1	1	102,966
Subtotal			102	102	\$7,135,540
	Auto Allowance				6,156
	Bilingual Pay				10,400
	Cell Phone				300
	Remuneration				2,100
	Total Salary Savings				(400,880)
TOTAL REGULAR SALARIES					\$ 6,753,616

Department of Behavioral Health

BUDGET 5630

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 72,127,847	\$ 99,724,697	\$ 103,826,716	\$ 4,102,019	4%
Services and Supplies	317,864,596	344,283,925	384,545,197	40,261,272	12%
Other Charges	35,440	33,683	50,000	16,317	48%
Other Financing Uses	-	35,000,000	31,722,230	(3,277,770)	-9%
Capital Assets	50,058	-	-	-	-
Total Appropriations	\$ 390,077,941	\$ 479,042,305	\$ 520,144,143	\$ 41,101,838	9%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ -	\$ 1,000	\$ 1,000	\$ -	-
Intergovernment Rev - State	18,244,193	6,029,760	10,744,233	4,714,473	78%
Intergovernment Rev - Federal	127,611,786	151,326,758	170,105,352	18,778,594	12%
Charges For Services	6,411,545	139,596	3,256,597	3,117,001	2,233%
Miscellaneous Revenues	3,295,749	429,543	532,073	102,530	24%
Other Financing Sources	250,556,831	316,719,603	334,417,248	17,697,645	6%
Intrafund Revenue	2,011,306	3,786,637	478,232	(3,308,405)	-87%
Total Revenues	\$ 408,131,410	\$ 478,432,897	\$ 519,534,735	\$ 41,101,838	9%
<u>Net County Cost</u>	\$ (18,053,469)	\$ 609,408	\$ 609,408	\$ -	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	753	753	754	1	

BEHAVIORAL HEALTH – PUBLIC GUARDIAN - 5630

FUNCTION

The Department of Behavioral Health – Public Guardian, in partnership with our diverse community, is dedicated to providing quality, culturally responsive, behavioral health services to promote wellness, recovery, and resiliency for individuals and families in our community.

The Department is designated by the State of California as the Mental Health Plan (MHP) provider under a 1915(b) Managed Care Waiver with the Federal Government. As the MHP provider, the Department provides or arranges for the provision of medically necessary specialty mental health services for persons who are indigent and persons covered by Medi-Cal. The Department provides both specialty mental health and substance use disorder services through County-operated and contracted programs, with the vast majority of services provided through contracted programs.

Federal Medicaid regulations mandate a Compliance Plan, Compliance Officer, and Compliance Committee in order to prevent, detect, and report fraud. The Compliance program performs and monitors compliance audits and reviews; develops and coordinates compliance risk assessments; provides and coordinates training and education; and investigates and reports issues of possible non-compliance.

The Public Guardian's Office (PGO), through California Probate Code, Section 2920, and Welfare and Institutions Code, Section 5351, is mandated to manage the personal and estate affairs of those determined incompetent by the Superior Court. The PGO protects those individuals from fraud or undue influence in their estates from loss, waste, or misappropriation.

OVERVIEW

The FY 2025-26 Recommended Budget of \$520,144,143 represents a 9% (\$41,101,838) increase over the FY 2024-25 Adopted Budget due to rising service delivery costs under CalAIM's rate-based reimbursement model, increased utilization of inpatient psychiatric services, and higher personnel expenses resulting from negotiated salary and benefit adjustments. Revenues recommended at \$519,534,735 represent a 9% (\$41,101,838) increase over the FY 2024-25 Adopted Budget due to projected increases in Medi-Cal reimbursable expenditures, reclassification of client placement revenues, and anticipated Federal and State funding aligned with expanded service needs and infrastructure development. Net County Cost is recommended at \$609,408 and represents no change from the FY 2024-25 Adopted Budget. Staffing is recommended at 754, which represents an increase of one position from the current year level.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** Prepare for the transition from Mental Health Services Act (MHSA) to Behavioral Health Services Act (BHSA), including the development and adoption of the BHSA Three-Year Integrated Plan, and initiate implementation of BHSA-aligned programs.
- **Performance Metric:** Adopt the BHSA Three-Year Integrated Plan by June 30, 2026, in compliance with State requirements. The planning, assessment and data collection process is currently underway.

FY 2024-25

- **Goal:** Successfully adopt and implement the FY 2024-25 MHSA Annual Update and then begin plan development and implementation of the BHSA.
- **Outcome(s)/Result(s):** The MHSA Annual Update was successfully adopted and implemented. Following adoption, the Department has shifted to plan development for BHSA implementation.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

- The felony incompetent to stand trial (IST) growth cap establishes a county limit on felony IST determinations. Exceeding the cap results in financial penalties which may later be drawn down with the County's submission of a program plan. The Department is working on identifying actionable solutions to utilize the funding that would help reduce felony IST determinations and expand diversion efforts.
- In accordance with Proposition 1's capital investment strategy, the Behavioral Health Continuum Infrastructure Program (BHCIP), administered by the Department of Health Care Services (DHCS), provides competitive grant funding to expand and modernize California's behavioral health infrastructure. The Department anticipates participation in funding opportunities that support the development of new treatment facilities.
- Behavioral health programs previously benefited from one-time funding made available through the American Rescue Plan Act (ARPA), which supported infrastructure, workforce stabilization, and service expansion during the COVID-19 recovery period. As ARPA funding was eliminated, the Department adjusted expenditures to realignment, patient revenues, and other available funding sources.
- On July 1, 2023, the State implemented CalAIM, which transitioned the County from a cost reimbursement payment methodology to a rate-based reimbursement. Effective July 1, 2025, an annual increase in State rates of 3% will be implemented, which will help support rising costs in providing services across the network of care.

Salaries and Benefits

- Salaries and Benefits recommended at \$103,826,716 represent a 4% (\$4,102,019) increase over the FY 2024-25 Adopted Budget primarily due to negotiated salary increases and benefit rates. The FY 2025-26 Recommended Budget includes the addition of one Senior Licensed Mental Health Clinician position that will provide services at the Juvenile Justice Campus. The cost of this position will be funded by Probation's Juvenile Justice Realignment Block Grant through Intrafund Transfers.

Recommended funding includes:

- Account 6200 Extra Help recommended at \$225,000 represents an 80% (\$100,000) increase over the FY 2024-25 Adopted Budget due to additional positions assisting with the Behavioral Health Continuum Infrastructure Program.
- Account 6570 401(a) Matching Contribution recommended at \$309,750 represents a 90% (\$146,761) increase over the FY 2024-25 Adopted Budget based on current year utilization.
- Account 6600 Health Insurance Contribution recommended at \$10,516,148 represents a 10% (\$946,022) increase over the FY 2024-25 Adopted Budget due to increased contributions toward health insurance.

Services and Supplies

- Services and Supplies recommended at \$384,545,197 represents a 12% (\$40,261,272) increase over the FY 2024-25 Adopted Budget primarily due to projected increases in contracted services as a result of the conversion to a fee-for-service reimbursement structure under CalAIM, and increased costs for inpatient psychiatric hospital contracted services.

Recommended funding includes:

- Account 7220 Maintenance-Buildings & Ground recommended at \$0 represents a 100% (\$206,110) decrease from the FY 2024-25 Adopted Budget due to the shift of these costs to account 7222.
- Account 7223 Managed Care Providers – Mental Health recommended at \$49,737,245 represents a 61% (\$18,821,143) increase over the FY 2024-25 Adopted Budget due to the increased usage of the existing hospital Agreements for inpatient psychiatric services.
- Account 7296 Data Processing Services recommended at \$4,140,741 represents a 27% (\$1,499,706) decrease from the FY 2024-25 Adopted Budget based on prior year actual costs used to estimate usage for FY 2025-26.
- Account 7345 Facility Operation & Maintenance recommended at \$4,171,538 represents an 87% (\$1,939,655) increase over the FY 2024-25 Adopted Budget due to a rise in overhead costs to be distributed based on occupied square footage, as well as an increase in labor and materials cost.
- Account 7415 Trans, Travel & Education recommended at \$378,753 represents a 22% (\$104,407) decrease from the FY 2024-25 Adopted Budget based on current active agreements and a decrease in SmartCare and Project Management trainings.
- Account 7416 Trans & Travel County Garage recommended at \$466,917 represents a 55% (\$165,096) increase over the FY 2024-25 Adopted Budget based on prior year actual costs used to estimate usage.
- Account 7430 Utilities recommended \$1,530,189 represents a 15% (\$203,208) increase over the FY 2024-25 Adopted Budget based on prior year actual costs used to estimate usage.
- Account 7565 Countywide Cost Allocation recommended at \$775,376 represents a 17% (\$159,537) decrease from the FY 2024-25 Adopted Budget due to a decrease in annual distribution of general government costs as calculated by the Auditor-Controller/Treasurer-Tax Collector.
- Account 7611 Security Services recommended at \$1,902,189 represents a 59% (\$707,974) increase over the FY 2024-25 Adopted Budget due to a labor rate increase as a result of adding back indirect overhead costs as well as an ID badge rate increase.

Other Charges

- Account 7870 Support & Care of Persons recommended at \$50,000 represents a 48% (\$16,317) increase over FY 2024-25 Adopted Budget due to the relocation of CMHS to the Air Fresno location, which has increased the need for bus passes to support client transportation.

Other Financing Uses

- Account 7910 Operating Transfers Out recommended at \$31,722,230 represents a 9% (\$3,277,770) decrease from FY 2024-25 Adopted Budget due to the completion of Phase 1 of the Olive Building Project and the remaining costs associated with Phase 2.

SUMMARY OF REVENUES

- Revenues are recommended at \$519,534,735 and represent a 9% (\$41,101,838) increase over the FY 2024-25 Adopted Budget. Significant changes by specific revenue source are noted below:
 - Intergovernment Revenues - State recommended at \$10,744,233 represent a 78% (\$4,714,473) increase over the FY 2024-25 Adopted Budget due to an estimated increase in Medi-Cal reimbursable expenditures.
 - Intergovernment Revenues - Federal recommended at \$170,105,352 represent a 12% (\$18,778,594) increase over the FY 2024-25 Adopted Budget due to an estimated increase in Medi-Cal reimbursable expenditures.
 - Charges for Services recommended at \$3,256,597 represent a significant (\$3,117,001) increase over the FY 2024-25 Adopted Budget primarily due to the reclassification of client placement revenues from Intrafund Revenue to account 5033.
 - Miscellaneous Revenues recommended at \$532,073 represent a 24% (\$102,530) increase over the FY 2024-25 Adopted Budget based on prior year actual revenues used to estimate revenues for FY 2025-26.
 - Intrafund Revenues recommended at \$478,232 represent an 87% (\$3,308,405) decrease from the FY 2024-25 Adopted Budget due to reclassification of client placement revenues to account 5033 within Charges for Services.

PENDING FACTORS

As part of the proposed FY 2025–26 State budget, Medi-Cal benefits for adults with unsatisfactory immigration status (UIS) will shift costs from the State to counties. Beginning January 1, 2026, new enrollment in full-scope Medi-Cal for undocumented adults aged 19 and older will be frozen, and coverage will be limited to emergency and pregnancy-related services. Additional eligibility restrictions may further reduce access for certain Medi-Cal recipients, shifting costs from the State to counties.

California voters passed Proposition 1 which created the Behavioral Health Transformation (BHT), an effort to modernize the behavioral health delivery system and build new community-based treatment settings and supportive housing. The proposition significantly changes the categorical funding and adds expansive new regulatory requirements under MHSA and renames that act to BHSA. Although many of the changes will be implemented July 2026, planning is already underway. The Department anticipates the funding allocation to support the new requirements and may return to the Board of Supervisors with recommendations.

The Department continues to seek and apply for funding opportunities to support infrastructure, workforce development, and service expansion.

Department of Behavioral Health - 5630

REGULAR SALARIES

BUDGETED POSITIONS

RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
1300	Licensed Dep Dir of Behav Hlth	6,086	3	3	\$535,795
1301	Lic Behavioral Hlth Div Mgr	5,521	6	6	977,320
1309	Behavioral Hlth Division Mgr	4,770	5	5	723,031
1321	Epidemiologist	3,321	1	1	92,914
1323	Mental Health Nurse II	3,718	2	2	217,251
1347	Utilization Review Specialist	3,847	34	34	4,137,972
1363	Clinical Supervisor	4,222	26	26	3,536,296
1444	Managed Care Program Manager	3,923	1	1	122,271
1447	Quality Improvement Coord	4,222	1	1	141,008
1468	Psychiatric Technician III	2,151	3	3	209,618
1481	Behavioral Health Nurse Mgr	5,521	1	1	143,546
1450	Licensed Vocational Nurse II	2,151	12	12	794,348
1494	Licensed Vocational Nurse I	1,963	9	9	461,403
1560	Provider Relations Specialist	1,648	2	2	109,848
1593	Sr Admitting Interviewer	1,758	3	3	155,913
1670	Admitting Interviewer	1,533	18	18	798,915
1772	Deputy Public Guardian I	2,206	2	2	138,641
1773	Deputy Public Guardian II	2,430	5	5	377,593
1774	Sr Deputy Public Guardian	2,701	1	1	87,651
1917	Unlic Mental Health Clinician	3,089	63	63	5,775,908
1919	Lic Mental Health Clinician	3,398	28	28	3,031,019
1920	Sr Lic Mental Health Clinician	3,736	52	53	5,794,594
1927	Community Mental Health Spec I	1,843	48	48	2,518,940
1928	Community Mental Hlth Spec II	2,036	37	37	2,309,253
1958	Behavioral Health Program Mgr	3,923	1	1	122,271
1960	Behavioral Health Worker	1,524	3	3	141,652
1968	Peer Support Specialist	1,368	21	21	769,980
2209	Executive Assistant	2,485	1	1	72,713
2212	Business Systems Analyst III	2,916	13	13	1,139,904
2213	Business Systems Analyst I	2,035	1	1	53,248
2240	Sr Business Systems Analyst	3,265	2	2	215,346
2259	Public Guardian Manager	3,923	1	1	104,848
2291	Staff Analyst I	2,154	21	21	1,308,739
2292	Staff Analyst II	2,387	15	15	1,064,125

Department of Behavioral Health (ORG 5630)

2293	Staff Analyst III	2,756	49	49	4,239,223
2294	Sr Staff Analyst	3,390	20	20	2,046,121
2297	Program Manager	3,923	7	7	850,081
2316	Deputy Dir of Behavioral Hlth	5,521	1	1	172,084
2321	Compliance Officer	4,542	1	1	141,550
2335	MHSA Edu & Training Coord	3,079	1	1	102,370
2337	Diversity Services Coordinator	3,079	1	1	101,063
2338	MHSA Financial Analyst	3,390	1	1	105,685
3035	Eligibility Worker III	2,007	2	2	133,770
3010	Chief Office Assistant	2,122	2	2	138,399
3070	Supvsng Office Assistant	1,919	5	5	310,648
3080	Office Assistant II	1,606	48	48	2,420,433
3110	Office Assistant I	1,458	26	26	1,197,537
3081	Office Assistant II - Conf	1,606	2	2	90,790
3111	Office Assistant I - Conf	1,458	1	1	38,150
3140	Administrative Assistant I	1,765	3	3	164,488
3160	Administrative Assistant II	1,953	14	14	871,031
3161	Administrative Assistant II-C	1,953	1	1	64,482
3205	Account Clerk I	1,509	2	2	86,728
3260	Account Clerk II	1,692	5	5	247,566
3210	Accountant I	2,190	1	1	65,582
3215	Accountant II	2,505	2	2	157,806
3255	Sr Accountant	2,930	9	9	848,050
3262	Supervising Accountant	3,224	3	3	323,019
3405	Estate Property Assistant	1,509	1	1	49,032
3620	Program Technician I	1,627	29	29	1,426,096
3621	Program Technician II	1,820	41	41	2,372,721
3625	Supvsng Program Technician	2,116	3	3	192,463
3622	Program Technician I-Conf	1,709	5	5	238,962
3623	Program Technician II-Conf	1,911	2	2	119,331
8073	Director of Behavioral Health	7,397	1	1	230,568
1952	Substance Abuse Specialist	2,055	8	8	461,836
1953	Sr Substance Abuse Specialist	2,255	14	14	931,771
Subtotal			753	754	\$59,123,310
	Auto Allowance				7,800
	Bilingual Pay				199,665
TOTAL REGULAR SALARIES					\$ 59,330,775

RECOMMENDED POSITIONS TO ADD (Effective October 13, 2025)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
1920	Sr Lic Mental Health Clinician	3,736	1	\$ 99,574

Cost of Positions Recommended to Add	1	\$	99,574
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Board Of Supervisors
BUDGET 0110

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 3,202,632	\$ 3,588,465	\$ 3,624,634	\$ 36,169	1%
Services and Supplies	631,809	1,948,177	2,142,403	194,226	10%
Total Appropriations	\$ 3,834,441	\$ 5,536,642	\$ 5,767,037	\$ 230,395	4%
<u>Revenues</u>					
Licenses, Permits, & Franchises	\$ 34,916	\$ 32,000	\$ 32,000	\$ -	-
Miscellaneous Revenues	5,785	2,600	2,600	-	-
Total Revenues	\$ 40,701	\$ 34,600	\$ 34,600	\$ -	-
<u>Net County Cost</u>	\$ 3,793,740	\$ 5,502,042	\$ 5,732,437	\$ 230,395	4%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	20	20	20	-	

BOARD OF SUPERVISORS – 0110

FUNCTION

The five members of the Board of Supervisors (Board) are elected to serve as the executive and legislative, policymaking body of the County. The Board is empowered by the State Constitution, the laws of California, and the Fresno County Charter to enact ordinances and establish policies that provide for the health, safety, and welfare of County residents. The Board is accountable for the appropriation of public funds under their jurisdiction and appoints County Counsel and the County Administrative Officer who is responsible to supervise and manage County operations necessary to meet State mandates and carry out local service priorities. The Board approves contracts for public improvement projects and other specialized services; conducts public hearings on land-use and other matters; and makes appointments to various boards and commissions. Individual Board members represent the Board on a variety of boards and commissions. Board Member Assistants are responsible for assisting Board Members in a confidential capacity by performing research, constituent liaison work, and providing administrative services. The Clerk of the Board of Supervisors (Clerk) is responsible for preparing the Board agendas and minutes, processing agenda items, coordinating Board meetings, and performing other ministerial duties in support of the Board. The Clerk also administers the property assessment equalization program, serves as filing officer for Statements of Economic Interests, and is responsible for certifications of tract and parcel maps for recordation.

OVERVIEW

The FY 2025-26 Recommended Budget of \$5,767,037 represents a 4% (\$230,395) increase over the FY 2024-25 Adopted Budget. Revenues recommended at \$34,600 represent no change from the FY 2024-25 Adopted Budget. Net County Cost (NCC) recommended at \$5,732,437 represents a 4% (\$230,395) increase over the FY 2024-25 Adopted Budget. No change in staffing is recommended, which remains at 20 positions. Staff turnover is expected to be minimal or non-existent; therefore, Salary Savings has not been included in the Recommended Budget.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** Update the Clerk of the Board's website which hosts information on the range of services provided by the Clerk's office.
- **Performance Metric:** Clerk staff will see a decrease in inquiries from County employees and the public as updates will provide more current information, easier navigation, and increased user-friendliness.

FY 2024-25

- **Goal:** Update the Board's InSite webpage where meeting agendas and records from 2015 to current are hosted online.
- **Outcome/Result:** Successfully updated the Board's InSite webpage.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$3,624,634 represent a 1% (\$36,169) increase over the FY 2024-25 Adopted Budget primarily due to salary and benefit adjustments.

Services and Supplies

- Services and Supplies recommended at \$2,142,403 represent a 10% (\$194,226) increase over the FY 2024-25 Adopted Budget.
 - Account 7295 Professional and Specialized Services recommended at \$1,508,020 represents a 14% (\$181,117) increase over the FY 2024-25 Adopted Budget and includes Net County Cost carryover from FY 2024-25.

SUMMARY OF REVENUES

- Revenues are recommended at \$34,600 and represent no change from the FY 2024-25 Adopted Budget based on estimated receipts of revenues primarily for Assessment Appeal Applications.

Board Of Supervisors - 0110

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0410	Board of Supervisors, Mem (E)		4	4	\$603,891
0415	Board of Supervisors, Chm (E)		1	1	170,214
0420	Board Member Assistant	2,485	5	5	370,168
0421	Senior Board Member Assistant	2,756	5	5	461,043
3025	Clerk of the Board of Suprvsrs	6,086	1	1	189,721
3026	Sr Deputy Clerk to the BOS	2,756	1	1	88,128
3182	Deputy Clerk to the BOS III	2,387	3	3	208,104
Subtotal			20	20	\$2,091,269
Auto Allowance					30,780
Remuneration					10,500
TOTAL REGULAR SALARIES					\$ 2,132,549

Child Support Services

BUDGET 5110

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 28,735,845	\$ 31,473,075	\$ 31,733,267	\$ 260,192	1%
Services and Supplies	4,863,653	6,476,255	6,084,027	(392,228)	-6%
Capital Assets	32,118	-	-	-	-
Total Appropriations	\$ 33,631,616	\$ 37,949,330	\$ 37,817,294	\$ (132,036)	-
<u>Revenues</u>					
Miscellaneous Revenues	\$ 1,098	\$ -	\$ -	\$ -	-
Other Financing Sources	33,440,301	37,793,200	37,813,200	20,000	-
Intrafund Revenue	131,096	156,130	4,094	(152,036)	-97%
Total Revenues	\$ 33,572,495	\$ 37,949,330	\$ 37,817,294	\$ (132,036)	-
<u>Net County Cost</u>	\$ 59,121	\$ -	\$ -	\$ -	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	308	295	273	(22)	

DEPARTMENT OF CHILD SUPPORT SERVICES – 5110

FUNCTION

The Fresno County Department of Child Support Services (FCDCCS) administers and implements the Federal Child Support Program for the State of California in Fresno County. This is accomplished by assisting families with establishing parentage and the establishment and enforcement of child support and medical support in an equitable, timely, and courteous manner. By encouraging parents to provide for their children, the Department is committed to improving the performance of the Fresno County Child Support Program and increasing total collections annually.

OVERVIEW

The FY 2025-26 Recommended Budget of \$37,817,294 represents a decrease of less than 1% (\$132,036) from the FY 2024-25 Adopted Budget. There is no Net County Cost (NCC) associated with this budget. Staffing is recommended at 273 positions, a decrease of 22 positions from the FY 2024-25 Adopted Budget. Salary Savings of 2.5% (\$448,315) was used when calculating Regular Salaries, with related benefit cost savings of \$346,195.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** Continue to operate efficiently and effectively to ensure FCDCCS holds the overall cost effectiveness ratio at \$2.75 or higher while working to control expenses, increase collections and find efficiencies.
- Continue to increase the knowledge, skills and abilities of all staff to provide more efficient and effective services to customers.
- **Performance Metric:** Cost effectiveness is measured by calculating total dollars collected for every dollar expended. Cost effectiveness is an annual calculation conducted by the State Department of Child Support Services for all Local Child Support Agencies. The State's goal is to improve the overall effectiveness and efficiencies of the State's Child Support Program. FCDCCS has been recognized by the State as an efficient and effective program with regard to the collections and distributions of child support.

FY 2024-25

- **Goal:** Continue to operate efficiently and effectively to ensure FCDCCS holds the overall cost effectiveness ratio at \$2.75 or higher while working to control expenses, increase collections and find efficiencies.
- Continue to increase the knowledge, skills and abilities of all staff to provide more efficient and effective services to customers.
- **Outcome(s)/Result(s):** The goal is set by the State and is calculated on a Federal Fiscal Year (FFY). For FFY 2024, October 2023 – September 2024, the total child support collected was \$99 million. This was an increase in departmental collections from the prior FFY 2023 by \$1.8 million. The Department overall cost effectiveness was \$2.94 for FFY 2024. This is higher than the statewide average of \$2.28 for FFY 2024.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$31,733,267 represent a 1% (\$260,192) increase over the FY 2024-25 Adopted Budget due to increases in regular salaries, extra-help, and health insurance contributions. Staffing is recommended at 273 positions, a decrease of 22 positions from the FY 2024-25 Adopted Budget.

Recommended funding includes:

- Account 6200 Extra Help is recommended at \$100,000 based on estimated need for extra help staff.

Services and Supplies

- Services and Supplies recommended at \$6,084,027 represents a 6% (\$392,228) decrease from the FY 2024-25 Adopted Budget.

Recommended funding includes:

- Account 7295 Professional & Specialized Services recommended at \$1,165,604 represents a 28% (\$460,396) decrease from the FY 2024-25 Adopted Budget due to anticipated reductions in modular furniture purchases and office reconfiguration expenditures.
- Account 7296 Data Processing Services recommended at \$1,455,856 represents an 18% (\$326,984) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in estimated charges calculated by the Information Technology Services Department.
- Account 7345 Facility Operation & Maintenance recommended at \$1,337,819 represents a 27% (\$288,092) increase over the FY 2024-25 Adopted Budget primarily due to an increase in estimated charges calculated by the General Services Department and for employee parking.
- Account 7611 Security Services recommended at \$488,171 represents a 34% (\$123,193) increase over the FY 2024-25 Adopted Budget primarily due to an increase in estimated charges calculated by the General Services Department.

SUMMARY OF REVENUES

- Revenues are recommended at \$37,817,294 and represent a less than 1% (\$132,036) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in Intrafund Revenues received from the Department of Social Services for staff support.
- Intrafund Revenue recommended at \$4,094 represents a 97% (\$152,036) decrease from the FY 2024-25 Adopted Budget due to termination of the inter-departmental agreement with the Department of Social Services for staff support.

Child Support Services - 5110

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
1202	Paralegal	2,202	2		
1250	Chief Child Support Attorney	6,390	1	1	199,199
1251	Sr Child Support Attorney	5,104	3	3	523,254
1252	Child Support Attorney IV	4,742	2	2	276,967
1253	Child Support Attorney III	4,051	2	2	235,178
1254	Child Support Attorney II	3,377	2	2	205,554
1255	Child Support Attorney I	2,893	1	1	77,475
1973	Child Support Assistant	1,483	18	18	813,337
1974	Child Support Specialist II	2,034	23	23	1,456,540
1976	Child Support Specialist I	1,845	98	83	4,439,185
1977	Sup Child Support Specialist	2,769	20	20	1,761,819
1979	Sr Child Support Specialist	2,242	39	39	2,724,903
1978	Child Support Svs Prog Mgr	3,923	6	6	698,730
2209	Executive Assistant	2,485	1	1	74,091
2212	Business Systems Analyst III	2,916	1	1	97,390
2225	Business Systems Manager	4,119	1	1	128,383
2291	Staff Analyst I	2,154	2	2	122,571
2293	Staff Analyst III	2,756	1	1	92,078
2294	Sr Staff Analyst	3,390	1	1	105,685
2304	Deputy Dir of Child Supprt Svs	5,008	2	2	312,180
2394	Departmental Business Manager	4,119	1	1	128,383
3070	Supvsng Office Assistant	1,919	1		
3080	Office Assistant II	1,606	30	30	1,524,614
3110	Office Assistant I	1,458	8	5	210,593
3081	Office Assistant II - Conf	1,606	2	2	98,462
3205	Account Clerk I	1,509	6	6	260,451
3260	Account Clerk II	1,692	8	8	420,762
3255	Sr Accountant	2,930	1	1	87,393
3262	Supervising Accountant	3,224	1	1	110,850
3240	Supvsng Account Clerk	2,011	1		
3620	Program Technician I	1,627	2	2	109,008
3621	Program Technician II	1,820	5	5	300,801
3623	Program Technician II-Conf	1,911	2	2	127,638
8100	Director of Child Support Svs	6,709	1	1	209,108

Subtotal	295	273	\$17,932,582
Auto Allowance			7,800
Bilingual Pay			104,000
Total Salary Savings			(448,315)
TOTAL REGULAR SALARIES			\$ 17,596,067

VACANT POSITIONS DELETED (Effective October 13, 2025)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
1202	Paralegal	2,202	-2	\$ 115,235
1976	Child Support Specialist I	1,845	-15	726,647
3070	Supvsng Office Assistant	1,919	-1	50,118
3110	Office Assistant I	1,458	-3	114,235
3240	Supvsng Account Clerk	2,011	-1	52,521
	Cost of Restoring Vacant Positions		-22	\$ 1,058,756

Code Enforcement
BUDGET 4620

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ -	\$ -	\$ 2,109,004	\$ 2,109,004	-
Services and Supplies	-	-	776,997	776,997	-
Total Appropriations	\$ -	\$ -	\$ 2,886,001	\$ 2,886,001	-
<u>Revenues</u>					
<u>Net County Cost</u>	\$ -	\$ -	\$ 2,886,001	\$ 2,886,001	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	-	-	18	18	

CODE ENFORCEMENT– 4620

FUNCTION

The Code Enforcement Division (Division) is a newly established organization, created in response to direction provided by the Board of Supervisors (Board). The directive was to develop a program that reflects the Board's expectations for efficiency and prompt attention to the public's concerns as it relates to code enforcement. The Division is dedicated to improving the quality of life for the people who live and work within the unincorporated area of the County. The Division is responsible for responding to and investigating complaints regarding the Fresno County Zoning Ordinance and the Ordinance Code. The Division's goal is to achieve voluntary compliance through increasing awareness and education about the importance of maintaining and improving property values within Fresno County. When necessary, the Division may utilize legal procedures to ensure compliance and remedy violations.

OVERVIEW

On April 22, 2025, the Division was established in response to the direction from the Board, with the objective of developing a program that aligns with the expectations set forth by the Board. Reporting directly to the CAO's office, the newly established Division will enforce Fresno County Zoning Ordinance and the Ordinance Code. Previously, the Division operated under the Public Works and Planning budget, sharing resources and funding within that department. However, following recent direction from the Board, Code Enforcement transitioned out of Public Works and Planning and will operate in a separate budget that more accurately reflects its operation's needs and priorities. The FY 2025-26 Recommended Budget of \$2,886,001 includes full costs to operate the Code Enforcement program and an increase in Salaries and Benefits.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** The Division is dedicated to improving the quality of life for the people who live and work within the unincorporated area of the County. The Division's goal is to eliminate the backlog of community reported issues and decrease response times in responding to incoming complaints within 72 hours, and to achieve voluntary compliance through increasing awareness and education about the importance of maintaining and improving property values within Fresno County.
- **Performance Metric:** To reach and be within the desired goal, seven new positions were allocated to the Division, which includes one Division Manager, one Staff Analyst I, and five Code Enforcement Officers to strengthen program oversight, improve responsiveness, and formalize the new organizational structure. Additionally, the replacement of the existing database will help with providing reports for response times from the date the case is opened to the date the letter is issued, closed cases per officer, and cases pending response.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits are recommended at \$2,109,004. Staffing is recommended at the current level of 18 positions.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$1,199,863 based on a fully staffed division and estimated salary adjustments.
- Account 6400 Retirement Contribution recommended at \$546,615 based on a fully staffed division and salary adjustments.
- Account 6600 Health Insurance Contribution recommended at \$234,526 based on a fully staffed division and estimated enrollment.

Services and Supplies

- Services and Supplies is recommended at \$776,997 and includes data processing cost, vehicle leasing, and code enforcement software.

Recommended funding includes:

- Account 7295 Professional & Specialized Services recommended at \$201,207 primarily based on the cost of software tracking for code enforcement activities.
- Account 7296 Data Processing & Specialized Services recommended at \$189,958 based on Information Technology Services Department rates.
- Account 7416 Trans & Travel County Garage recommended at \$159,489, based on General Services Department rates for vehicle leases.

Code Enforcement - 4620

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
1180	Code Enforcement Officer I	2,102		8	\$464,908
1182	Sr Code Enforcement Officer	2,662		2	169,529
1183	Code Enforcement Manager	3,779		1	123,551
1184	Code Enforcement Division Manager	5,008		1	130,208
2291	Staff Analyst I	2,154		1	56,004
3620	Program Technician I	1,627		4	200,618
3621	Program Technician II	1,820		1	52,445
Subtotal				18	\$1,197,263
	Bilingual Pay				2,600
TOTAL REGULAR SALARIES					\$ 1,199,863

POSITIONS APPROVED FOR TRANSFER IN (Effective October 13, 2025)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>SALARIES</u>
1180	Code Enforcement Officer I	2,102		8	\$ 464,908
1182	Sr Code Enforcement Officer	2,662		2	169,529
1183	Code Enforcement Manager	3,779		1	123,551
1184	Code Enforcement Division Manager	5,008		1	130,208
2291	Staff Analyst I	2,154		1	56,004
3620	Program Technician I	1,627		4	200,618
3621	Program Technician II	1,820		1	52,445
Total Positions Transferred In				18	\$ 1,197,263

County Administrative Office

BUDGET 0120

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 3,084,915	\$ 4,089,362	\$ 4,634,967	\$ 545,605	13%
Services and Supplies	869,014	659,369	692,941	33,572	5%
Total Appropriations	\$ 3,953,929	\$ 4,748,731	\$ 5,327,908	\$ 579,177	12%
<u>Revenues</u>					
Charges For Services	\$ 40,592	\$ -	\$ 20,000	\$ 20,000	-
Miscellaneous Revenues	4,193	-	-	-	-
Other Financing Sources	139,536	251,900	260,000	8,100	3%
Intrafund Revenue	396,812	400,000	410,000	10,000	3%
Total Revenues	\$ 581,133	\$ 651,900	\$ 690,000	\$ 38,100	6%
<u>Net County Cost</u>	\$ 3,372,796	\$ 4,096,831	\$ 4,637,908	\$ 541,077	13%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	17	20	20	-	

COUNTY ADMINISTRATIVE OFFICE – 0120

FUNCTION

The County Administrative Office (CAO) is responsible for administering County government. The office works with County Department Heads, various local, State, and Federal government entities, non-profit agencies, businesses, and educational institutions to address community concerns and issues in the operation of the County. The CAO develops strategic plans based on Board of Supervisors (Board) policies and direction. The CAO processes agenda items and sets Board meeting agendas, prepares and assists in Board presentations, performs legislative analysis and advocacy functions, and conducts continuous research in administrative policies and practices with special emphasis on the review of interdepartmental coordination and management to ensure that service to the public is provided in the most efficient manner possible. The CAO directs the development of the annual Recommended Budget for the Board's consideration and exercises budgetary control over departmental expenditure of funds and use of personnel. The CAO also provides liaison and coordination activities for the budgeting, financing, and management of capital improvement projects; acts as negotiator in County litigation matters; and is responsible for all emergency related activities. The CAO is responsible for all support functions required for the operation of the Grand Jury and reviews claims for payment for court appointed defense attorneys, experts and other ancillary services providers for indigent parties.

OVERVIEW

The FY 2025-26 Recommended Budget of \$5,327,908 represents a 12% (\$579,177) increase over the FY 2024-25 Adopted Budget primarily due to an increase in Salaries and Benefits. A Salary Savings of 4% (\$112,476) was used in calculating Regular Salaries with related benefit savings of \$71,424. Revenues recommended at \$690,000 represent a 6% (\$38,100) increase over the FY 2024-25 Adopted Budget based on actuals received in the prior year.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** The CAO's office will complete the assessment to better coordinate housing and homelessness in the County by recommending reorganization to a centralized "Office of Housing & Homelessness". Currently, these functions are in various departments, and the County also has taken on the new responsibility of leading the Cal AIM transitional rent implementation and serving as the Collaborative Applicant for the Fresno Madera Continuum of Care. The goal of this effort is better coordination within the County with the ultimate goal of ending homelessness and creating housing solutions.
- **Performance Metric:** Establishment of a new Office of Housing & Homelessness under the leadership of the CAO's office working together seamlessly and more effectively.

FY 2024-25

- **Goal:** The CAO's office will follow-up on the Lean Six Sigma Pilot Program by launching the continual improvement program in all County departments. In addition, the Capital Projects process will be enhanced with clear workflow and CAO oversight to ensure better oversight of all projects. Finally, the CAO's office will temporarily oversee Code Enforcement with the goal of resource assessment, improved workflow, clearer

responsibilities for departments that support Code Enforcement and ultimately the placement of Code Enforcement in a County department.

- **Outcome(s)/Result(s):** The Lean Six Sigma Pilot Program was launched but experienced delays as focus was shifted to running and reorganizing the former Internal Services Department into two new departments. This project will be reset to bring the pilot to conclusion and determine the best way to use in the County. Code Enforcement achieved a complete overhaul with a new structure, a new Code Enforcement Division Manager, reclassification of Planner to Code Enforcement Officer, additional positions and equipment and placement of this new unit under the CAO. This year's budget has a new Code Enforcement org added for better tracking and transparency.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$4,634,967 represent a 13% (\$545,605) increase over the FY 2024-25 Adopted Budget and represents full year costs for three positions added during FY 2024-25, offset by savings due to one vacancy. Staffing is recommended at the current level of 20 positions.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$2,636,055 represents a 15% (\$346,925) increase over the FY 2024-25 Adopted Budget primarily due to full year costs for positions added during FY 2024-25, as well as Board approved salary increases and step advancement.
- Account 6400 Retirement Contribution recommended at \$1,269,530 represents a 11% (\$125,321) increase over the FY 2024-25 Adopted Budget due to the increase in base salaries.

Services and Supplies

- Services and Supplies recommended at \$692,941 represent a 5% (\$33,572) increase over FY 2024-25 Adopted Budget.

Recommended funding includes:

- Account 7295 Professional & Specialized Services recommended at \$50,000 represents 70% (\$115,000) decrease from the FY 2024-25 Adopted Budget based on actual charges incurred in the prior year.
- Account 7345 Facility Operations & Maintenance recommended at \$175,551 represents a 147% (\$104,588) increase over the FY 2024-25 Adopted Budget due to the change in rate calculation provided by the General Services Department.

SUMMARY OF REVENUES

- Revenues are recommended at \$690,000 and represent a 6% (\$38,100) increase over the FY 2024-25 Adopted Budget based on actuals received in the prior year.

County Administrative Office - 0120

REGULAR SALARIES

BUDGETED POSITIONS

RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		<u>RECOMMENDED SALARIES</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	
2247	Principal Admin Analyst	4,119	4	4	\$516,223
2270	Sr Administrative Analyst	3,560	2	2	220,691
2346	County Budget Director	5,008	1	1	148,383
2358	Sr Co Communications Spec	3,390	1	1	98,040
2359	Co Communications Specialist	2,756	1	1	88,598
2385	Homelessness Program Manager	4,326	1	1	122,524
2386	CAO Program Manager	4,326	2	2	228,342
2387	County Communications Director	4,326	1	1	134,819
3170	Executive Assistant to CAO	2,756	1	1	79,150
3622	Program Technician I-Conf	1,709	1	1	45,369
3623	Program Technician II-Conf	1,911	1	1	54,691
8020	County Administrative Officer	10,929	1	1	340,641
8025	Chief Operating Officer	8,563	1	1	266,918
8225	Deputy County Admin Officer	6,086	2	2	379,442
Subtotal			20	20	\$2,723,831
	Auto Allowance				23,400
	Bilingual Pay				1,300
	Total Salary Savings				(112,476)
TOTAL REGULAR SALARIES					\$ 2,636,055

County Administrative Office - Grants
BUDGET 0122

	<u>Actual</u> <u>2023-24</u>	<u>Adopted</u> <u>2024-25</u>	<u>Recommended</u> <u>2025-26</u>	<u>Increase/</u> <u>(Decrease)</u>	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 853,118	\$ 1,106,572	\$ 1,000,000	\$ (106,572)	-10%
Total Appropriations	\$ 853,118	\$ 1,106,572	\$ 1,000,000	\$ (106,572)	-10%
<u>Revenues</u>					
Other Financing Sources	\$ 1,415,460	\$ 1,106,572	\$ 1,000,000	\$ (106,572)	-10%
Total Revenues	\$ 1,415,460	\$ 1,106,572	\$ 1,000,000	\$ (106,572)	-10%
<u>Net County Cost</u>	\$ (562,342)	\$ -	\$ -	\$ -	-

COUNTY ADMINISTRATIVE OFFICE – GRANTS – 0122

FUNCTION

The County Administrative Office (CAO) Grant budget contains recommended appropriations for grant programs funded by State and Federal grants.

OVERVIEW

The FY 2025-26 Recommended Budget of \$1,000,000 represents a 10% (\$106,572) decrease from the FY 2024-25 Adopted Budget due to the scheduled amounts awarded by California Board of State and Community Corrections (BSCC) for the Public Defense Pilot Program grant (PDPP).

SUMMARY OF CAO RECOMMENDATIONS

Grant Programs

Public Defense Pilot Program (\$1,000,000)

Grant Funds:.....\$1,000,000.....County Match: None

The County was awarded a fourth year of funding for the PDPP. The FY 2025-26 Recommended Budget includes grant funding in the amount of \$1,000,000 to fund the Program in the Public Defender's Office (\$700,000) and the Alternate Indigent Defense contractor (\$300,000). This grant funds the following positions in the Public Defender's Org 2880: three Defense Attorneys, one Paralegal, one Defense Investigator, and one Social Worker.

Services and Supplies

- Services and Supplies recommended at \$1,000,000 represent a 10% (\$106,572) decrease from the FY 2024-25 Adopted Budget and cover reimbursement of the Public Defender's and Alternate Indigent Defense Provider's expenditures for administering the Public Defense Pilot Program.

SUMMARY OF REVENUES

Revenues are recommended at \$1,000,000 and represent a 10% (\$106,572) decrease from the FY 2024-25 Adopted Budget due to the scheduled amounts awarded by BSCC for the PDPP during FY 2025-26.

Alternate Indigent Defense BUDGET 2875

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 8,564,249	\$ 8,460,833	\$ 8,776,611	\$ 315,778	4%
Total Appropriations	\$ 8,564,249	\$ 8,460,833	\$ 8,776,611	\$ 315,778	4%
<u>Revenues</u>					
Other Financing Sources	\$ 231,333	\$ 231,333	\$ 231,333	\$ -	-
Intrafund Revenue	-	300,000	300,000	-	-
Total Revenues	\$ 231,333	\$ 531,333	\$ 531,333	\$ -	-
<u>Net County Cost</u>	\$ 8,332,916	\$ 7,929,500	\$ 8,245,278	\$ 315,778	4%

CAO – ALTERNATE INDIGENT DEFENSE - 2875

FUNCTION

The Alternate Indigent Defense (AID) budget is administered by the County Administrative Office (CAO) and provides for the funding of legal defense services for indigent criminal defendants when the Public Defender declares a conflict of interest. Appropriations for court appointed attorneys and ancillary defense services in capital cases under Penal Code, section 987.9 are also included in this budget.

OVERVIEW

The FY 2025-26 Recommended Budget of \$8,776,611 represents a 4% (\$315,778) increase over the FY 2024-25 Adopted Budget. The Net County Cost allocation of \$8,245,278 represents a 4% (\$315,778) increase over the FY 2024-25 Adopted Budget.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$8,776,611 represent a 4% (\$315,778) increase over the FY 2024-25 Adopted Budget primarily due to an increase in costs for contracted AID services. In addition, it is anticipated caseloads for court appointed attorneys will continue to increase as the Court continues to address a backlog of cases and special circumstance cases.

SUMMARY OF REVENUES

- Revenues recommended at \$531,333 represent no change over the FY 2024-25 Adopted Budget based on additional Public Defense Pilot Program Grant funds earmarked specifically for AID purposes.

Discretionary Revenues

BUDGET 0415

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
<u>Revenues</u>					
Taxes	\$ 369,319,441	\$ 361,114,831	\$ 383,664,755	\$ 22,549,924	6%
Licenses, Permits, & Franchises	6,761,820	5,057,912	5,101,144	43,232	1%
Fines, Forfeitures, & Penalties	142,286	44,000	44,000	-	-
Revenue From Use of Money & Property	2,875,272	2,050,000	3,050,000	1,000,000	49%
Intergovernment Rev - State	2,010,653	1,467,000	1,467,000	-	-
Intergovernment Rev - Federal	3,903,167	3,117,900	3,117,900	-	-
Charges For Services	3,880,538	4,055,000	4,055,000	-	-
Miscellaneous Revenues	90,033	10,000	10,000	-	-
Other Financing Sources	3,633,019	2,559,165	17,600,217	15,041,052	588%
Total Revenues	\$ 392,616,228	\$ 379,475,808	\$ 418,110,016	\$ 38,634,208	10%
<u>Net County Cost</u>	\$ (392,616,228)	\$ (379,475,808)	\$ (418,110,016)	\$ (38,634,208)	10%

CAO – COUNTYWIDE REVENUES - 0415

FUNCTION

The Countywide Revenues budget is administered by the County Administrative Office and is not related to the revenue generating activities of any particular department. It includes property taxes, sales tax, motor vehicle in lieu, interest, and other miscellaneous revenues. This revenue is used to fund the Net County Cost (NCC) of General Fund departments.

OVERVIEW

Revenues recommended at \$418,110,016 represent a 10% (\$38,634,208) increase over the FY 2024-25 Adopted Budget to support General Fund costs. The increase is primarily due to projected property tax revenues.

SUMMARY OF REVENUES

- Taxes recommended at \$383,664,755 represent a 6% (\$22,549,924) increase over the FY 2024-25 Adopted Budget. This increase is predominately due to the prior year growth and includes 4% of current year growth in Secured Property Taxes (\$9,561,865) and Property Tax In Lieu of Vehicle License Fees (\$12,538,059). These taxes are derived from the net assessed value of real and personal property in the County.
- Revenue from Use of Money & Property recommended at \$3,050,000 represents a 49% (\$1,000,000) increase over the FY 2024-25 Adopted Budget due to an increase in estimated interest revenue based on actuals received in the prior two fiscal years.
- Other Financing Sources recommended at \$17,600,217 represents a significant increase (\$15,041,052) over the FY 2024-25 Adopted Budget due to an increase in Transfers In for General Fund costs and includes the following:
 - Transfer In from Org 1033 American Rescue Plan Act of \$9,000,000 in interest earned for General Fund operations.
 - Transfer In from Org 8861 Hall of Records Improvements of \$6,041,052 for General Fund operations, including \$3,041,052 for Animal Control Services.

App For Contingencies-General
BUDGET 8210
GENERAL FUND

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Appropriations For Contingencies	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	-
Total Appropriations	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	-
<u>Revenues</u>					

GENERAL RESERVES / DESIGNATIONS

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Budget Stabilization Reserve	\$ -	\$ 31,200,000	\$ 31,500,000	\$ 300,000	1%
Increase in General Reserve	-	10,000,000	-	-10,000,000	-100%
Financial System Replacement (Committed)	-	2,000,000	2,000,000	-	-
Property Tax System	-	-	3,000,000	3,000,000	-
Fire Services	-	-	2,000,000	2,000,000	-
Total Appropriations	\$ -	\$ 43,200,000	\$ 38,500,000	\$ -4,700,000	-11%

CAO – CONTINGENCIES, GENERAL RESERVES AND DESIGNATIONS - 8210

FUNCTION

The Contingencies, General Reserves, and Designations budget is used to provide for unforeseen or emergency expenditures during the course of the fiscal year and to accumulate funds in the General Fund for designated use. General Fund Contingencies and Designations differ from General Reserves in that the Board of Supervisors (Board) can transfer Contingencies and Designations during the fiscal year to fund unanticipated expenditures on a (4/5) vote. The General Reserves, however, is a portion of the Fund Balance that is not available to fund current year expenditures except in cases where the Board declares an emergency as defined by California Government Code, section 29127.

OVERVIEW

The FY 2025-26 Recommended Budget of \$39,500,000 represents an 11% (\$4,700,000) decrease from the FY 2024-25 Adopted Budget. The budget includes \$1,000,000 for Contingencies, which is the same as the FY 2024-25 Adopted Budget. A total of \$31,500,000 is recommended for the Budget Stabilization Reserve. The FY 2025-26 Recommended Budget includes \$2,000,000 to be set aside for the purchase of a countywide financial system replacement, \$3,000,000 to be set aside for the purchase of a property tax system, and \$2,000,000 for future fire services.

SUMMARY OF CAO RECOMMENDATIONS

Contingencies

- Contingencies are recommended at \$1,000,000, the same as the FY 2024-25 Adopted Budget. No Contingencies were used in FY 2024-25. These funds fell to Fund Balance and are being budgeted in the FY 2025-26 Recommended Budget.

General Reserves

- No increase to General Reserves is budgeted for FY 2025-26.

Budget Mitigation

- The Budget Stabilization Reserve is recommended at \$31,500,000. This reserve may be used for the mitigation of future unforeseen budgetary challenges and/or shortfalls in funding due to an economic downturn.

Financial System Replacement

- A designation in the amount of \$2,000,000 is recommended to be set aside for the future purchase of a countywide financial system replacement, which will increase this designation to \$4,000,000 in total.

Property Tax System

- A designation in the amount of \$3,000,000 is recommended to be set aside for the future purchase of a property tax system.

Fire Services

- A designation in the amount of \$2,000,000 is recommended to be set aside for future fire services.

Court Ancillary Services

BUDGET 2838

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 1,881,126	\$ 1,992,074	\$ 1,972,168	\$ (19,906)	-1%
Other Charges	14,825,275	14,900,000	14,827,775	(72,225)	-
Total Appropriations	\$ 16,706,401	\$ 16,892,074	\$ 16,799,943	\$ (92,131)	-1%
<u>Revenues</u>					
Fines, Forfeitures, & Penalties	\$ 1,905,793	\$ 1,725,042	\$ 1,811,294	\$ 86,252	5%
Charges For Services	2,225,055	1,743,554	1,820,707	77,153	4%
Total Revenues	\$ 4,130,848	\$ 3,468,596	\$ 3,632,001	\$ 163,405	5%
<u>Net County Cost</u>	\$ 12,575,553	\$ 13,423,478	\$ 13,167,942	\$ (255,536)	-2%

CAO – COURT ANCILLARY SERVICES - 2838

FUNCTION

The Court Ancillary Services budget is administered by the County Administrative Office. Under the provisions of the Trial Court Funding Act (Act) of 1997 (Assembly Bill 233, Chapter 850, Statutes of 1997), the State assumed responsibility for funding trial court operations commencing with FY 1997-98. The County is responsible for paying a Maintenance-of-Effort (MOE) to the State consisting of the following two components: the County's contribution to trial court operations in FY 1994-95, and fines and forfeiture revenue remitted to the State in that same year. The County is also responsible for paying the State its share of the growth in fines and forfeiture revenue.

The Act also requires counties to pay for the ongoing maintenance of court facilities for judicial and court operations. As part of the prescribed legislation, the Act established County Facility Payments (CFPs) for counties to pay their pro rata share of facilities operations and maintenance costs based on historical averages (FY 1995-96 through FY 1999-2000).

OVERVIEW

The FY 2025-26 Recommended Budget of \$16,799,943 represents a 1% (\$92,131) decrease from the FY 2024-25 Adopted Budget based on prior year actual expenditures for County Facilities Payments. Revenues recommended at \$3,632,001 represent a 5% (\$163,405) increase over the FY 2024-25 Adopted Budget. Net County Cost recommended at \$13,167,942 represents a 2% (\$255,536) decrease from the FY 2024-25 Adopted Budget.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$1,972,168 represent a 1% (\$19,906) decrease from the FY 2024-25 Adopted Budget based on prior year actual expenditures for County Facilities Payments paid to the State Controller.

Other Charges

- Contributions to Other Agencies recommended at \$14,827,775 represent a less than 1% (\$72,225) decrease from the FY 2024-25 Adopted Budget due to the estimated Court Maintenance of Effort growth payment decreasing from previous fiscal year.

Recommended funding includes:

- The County's State Trial Court MOE obligation of \$14,758,944, which includes a base Court services cost obligation of \$11,222,780 and a fines and forfeitures base of \$3,536,164.
- The County's obligation toward the Judicial Council for the closed juvenile facility includes semiannual payments of \$33,165 until March 1, 2034.

SUMMARY OF REVENUES

- Revenues are recommended at \$3,632,001 and represent a 5% (\$163,405) increase over the FY 2024-25 Adopted Budget primarily due to an increase of projected collections of Vehicle Code Fines based on prior year actual receipts.

Grand Jury
BUDGET 2870

	<u>Actual</u> <u>2023-24</u>	<u>Adopted</u> <u>2024-25</u>	<u>Recommended</u> <u>2025-26</u>	<u>Increase/</u> <u>(Decrease)</u>	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 70,263	\$ 72,000	\$ 75,000	\$ 3,000	4%
Total Appropriations	\$ 70,263	\$ 72,000	\$ 75,000	\$ 3,000	4%
<u>Revenues</u>					
<u>Net County Cost</u>	\$ 70,263	\$ 72,000	\$ 75,000	\$ 3,000	4%

CAO – GRAND JURY - 2870

FUNCTION

The Grand Jury is formed pursuant to California Penal Code Section 888. Members are impaneled by the Presiding Judge of the Fresno County Superior Court to investigate and inquire into the operations of the County, cities, and special districts. The Grand Jury also hears indictments brought by the District Attorney and may investigate misconduct of public officials. While the formation of the Grand Jury is mandated, the service level is not mandated.

OVERVIEW

The FY 2025-26 Recommended Budget of \$75,000 represents a 4% (\$3,000) increase over the FY 2024-25 Adopted Budget primarily due to an increase in Facility Operation and Maintenance charges. The Grand Jury will also receive approximately \$80,633 of in-kind support from the County: Parking - \$14,813; County Counsel - \$45,500; District Attorney - \$2,295; and County Administrative Office (CAO) - \$18,025. The CAO provides administrative support required for the operation of the Grand Jury.

Interest And Misc Expenditures

BUDGET 2540

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 7,905,165	\$ 17,879,098	\$ 30,396,165	\$ 12,517,067	70%
Other Charges	2,997,040	12,887,914	8,459,402	(4,428,512)	-34%
Other Financing Uses	28,194,275	17,616,598	9,659,068	(7,957,530)	-45%
Total Appropriations	\$ 39,096,480	\$ 48,383,610	\$ 48,514,635	\$ 131,025	-
<u>Revenues</u>					
Fines, Forfeitures, & Penalties	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	-
Intergovernment Rev - State	77,040	256,099	256,099	-	-
Miscellaneous Revenues	139,521	200,000	200,000	-	-
Other Financing Sources	128,189	100,000	100,000	-	-
Total Revenues	\$ 844,750	\$ 1,056,099	\$ 1,056,099	\$ -	-
<u>Net County Cost</u>	\$ 38,251,730	\$ 47,327,511	\$ 47,458,536	\$ 131,025	-

CAO – INTEREST AND MISCELLANEOUS EXPENDITURES - 2540

FUNCTION

The Interest and Miscellaneous Expenditures budget is administered by the County Administrative Office and provides funding for expenditures that are not attributable to the operation of any specific department or that are for projects that need to be closely monitored per direction of the Board of Supervisors (Board). Appropriations primarily fund debt service payments for the Lease Revenue Refunding Bonds (LRRB); outside counsel; fire protection; economic development; countywide audit services; Federal and State legislative advocacy; costs applicable to vacant spaces in County-owned buildings, emergency repairs, contributions to local organizations, and when monies are available, transfers out to Capital Projects.

OVERVIEW

The FY 2025-26 Recommended Budget appropriations of \$48,514,635 represents a less than 1% (\$131,025) increase over the FY 2024-25 Adopted Budget based on available fund balance from FY 2024-25.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

Services and Supplies are recommended at \$30,396,165 and represent a 70% (\$12,517,067) increase over the FY 2024-25 Adopted Budget.

Recommended funding includes:

- Account 7220 Maintenance-Buildings and Grounds recommended at \$595,000 represents no change from the FY 2024-25 Adopted Budget and is based on projected expenditures for emergency repairs and costs associated with maintaining County buildings and property leased to others. To keep department charges at a reasonable level, reserves for emergency repairs are currently not included in the Facility Services Internal Service Fund (ISF).
- Account 7250 Memberships recommended at \$125,500 represents no change from the FY 2024-25 Adopted Budget. These memberships include in part, Urban Counties Caucus (\$37,000), Water Joint Powers Agency (\$40,000), and NACO (\$20,000).
- Account 7295 Professional and Specialized Services recommended at \$26,045,787 represents a 96% (\$12,746,461) increase over the FY 2024-25 Adopted Budget and includes in part the following:
 - Countywide Audit and Related Consulting Services recommended at \$364,775 represent a 26% (\$75,366) increase over the FY 2024-25 Adopted Budget. Expenditures are for the contractual annual independent audits required by various Government Codes, U.S. Government Auditing Standards, the Single Audit Act, and individual Federal/State grants. The audits are also necessary for the County's bond rating and are directly related to the cost of borrowing.
 - Financial Advisor Services recommended at \$100,000 represent no change from the FY 2024-25 Adopted Budget. The services of a financial consultant are needed for professional services related to debt financing and other financial advisory services. County staff do not have the resources or expertise in these matters. Also included is the cost of printing and binding any needed official statements as well as online bidding charges.

- Actuarial Fees recommended at \$65,000 represent no change from the FY 2024-25 Adopted Budget based on prior year actual expenditures and are used to fund the cost of contracted actuarial services to prepare Governmental Accounting Standards Board (GASB) No. 68, which changed the way the County reports their pension liability on their financial reports.
- Outside Legal Counsel appropriations recommended at \$300,000 represent no change from the FY 2024-25 Adopted Budget to fund services required from outside legal counsel as needed based on actuals paid in the prior year. County Counsel does not have the expertise regarding issues such as municipal finance matters (e.g., bond issuance), and investors expect to see a nationally recognized law firm on the bond documents.
- State and Federal Legislative Advocacy Services recommended at \$180,000 represent a less than 1% decrease from the FY 2024-25 Adopted Budget and are based on costs for contracted services with the County's State (\$102,000) and Federal (\$78,000) Legislative Advocates. The Legislative Advocates provide lobbyist services to effectively represent the needs of the County on numerous issues at the State and Federal levels.
- Annual Membership Dues for the Five Cities Economic Development Joint Powers Authority (JPA) recommended at \$6,700 represent no change from the FY 2024-25 Adopted Budget. The JPA was established to assist member agencies to develop local economic development resources, establish cooperative relationships to pursue legislation, seek external funding, plan the allocation of resources, and implement the Regional Economic Development Program and strategies. The JPA now consists of the cities of Fowler, Kingsburg, Orange Cove, Parlier, Reedley, and Sanger, as well as the County of Fresno. Membership dues are proportionate to each member agency's population.
- County General Plan recommended at \$400,000 represents no change from the FY 2024-25 Adopted Budget and is intended to cover the costs of consultants and other costs related to the implementation of the County's General Plan.
- Appraisal Fees recommended at \$20,000 represent no change from the FY 2024-25 Adopted Budget and are for the cost of appraising property the County intends to sell.
- Appropriations recommended at \$4,000,000 represent a 100% (\$2,000,000) increase over the FY 2024-25 Adopted Budget for the offset of costs associated with encampment, graffiti, and garbage cleanup activities. The increase is based on actual expenditures incurred in the prior year.
- Appropriations recommended at \$100,000 for PIO-related contracts and equipment represent no change from the FY 2024-25 Adopted Budget.
- Appropriations recommended at \$500,000 for implementation of the County's Americans with Disabilities Act (ADA) Transition Plan adopted by the Board of Supervisors in September 2023.
- One-time appropriations recommended at \$19,638,913 represent a 172% (\$12,429,795) increase over the FY 2024-25 Adopted Budget for the following purposes: \$500,000 for a follow-up studies associated with the proposed County industrial park; \$100,000 for the Fentanyl Awareness campaign; \$500,000 for Lean Six Sigma training, consulting, and implementation; \$500,000 for expenditures to be reimbursed Local Agency Technical Assistance (LATA) and other broadband grants (future reimbursement); \$70,000 re-budgeted for the cost of consulting related to the County's agreement with the Fresno County Fire Protection District; \$800,000 for the repainting of the metal trim at the Juvenile Justice Campus (JJC); \$500,000 for the replacement of washers and dryers at the JJC; \$1,750,000 for electrical improvements for the JJC welding class;

\$2,000,000 for the replacement of security cameras at the JJC; \$500,000 for dedicated office space for Code Enforcement; \$650,000 for a Facility Master Plan; \$1,000,000 for the COGEN plant removal; \$250,000 for an onsite surgical space for Animal Control Services; \$600,000 for a General Plan Climate Action Plan; \$800,000 for a roof replacement at the Crocker building; \$3,020,213 for elevator, heating and cooling, and fire alarm repair and/or replacement at the County Plaza building; \$2,500,000 for the modernization of the fire escape and sprinkler system at the Hall of Records; \$1,500,000 for the fire alarm replacement at the Hall of Records; \$200,000 for the re-design of the Plaza ballroom; and \$500,000 for District priorities.

- Account 7345 Facility Operation and Maintenance recommended at \$3,000,000 represents no change from the FY 2024-25 Adopted Budget and is based on actual and estimated costs of utilities and maintenance of vacant County building spaces. The costs do not benefit specific entities and therefore cannot be charged to departments or grants. As such, the Facility Services ISF would not be able to recover revenues for these costs so funding for this purpose needs to be absorbed by the General Fund Org 2540.
- Account 7611 Security Services recommended at \$ \$531,878 represents a 14% (\$63,606) increase over the FY 2024-25 Adopted Budget for security services of vacant County building spaces, including based on estimates from the General Services Department (GSD). The costs do not benefit specific entities and therefore cannot be charged to departments or grants. As such, the Security Services ISF would not be able to recover revenues for these costs so funding for this purpose needs to be absorbed by the General Fund Org 2540.

Other Charges

- Other Charges are recommended at \$8,459,402 and represent a 34% (\$4,428,512) decrease from the FY 2024-25 Adopted Budget.

Recommended funding includes:

- Account 7818 Fresno City/County Historical Society recommended at \$17,296 represents a 38% (\$4,796) increase over the FY 2024-25 Adopted Budget. The recommended appropriations provide non-mandated funding for the operation of the Kearney Mansion Museum complex and interior maintenance of the Kearney Mansion. The County Administrative Office administers this activity. Additional funds are budgeted in Parks and Grounds Org 7910 of Public Works & Planning.
- Account 7829 415 Retirement Replacement Plan is recommended at \$225,000 and represents no change from the FY 2024-25 Adopted Budget. The recommended appropriations are for payments to past County of Fresno employees who have retired and have compensation above the Internal Revenue Code tax limit for retirement. The recommended funding, which is required by Internal Revenue Code 415, is based on projected expenditures as provided by the Fresno County Employees' Retirement Association (FCERA).
- Account 7832 Amador Plan Fire Services recommended at \$1,538,544 represents a 24% (\$488,277) decrease from the FY 2024-25 Adopted Budget. The recommended appropriations are based on the agreement with California Department of Forestry and Fire Protection (CAL FIRE) for FY 2024-25. The agreement funding provides for non-mandated fire protection services during the non-fire season (generally November through May) at fire stations located in select foothill and mountain areas. Payments under this agreement are based on actual costs, which are contingent on the length of the fire season. The agreement with CAL FIRE is presented to the Board during the fiscal year for retroactive approval.

- Account 7845 Support of Organizations recommended at \$6,311,305 represents a 35% (\$3,399,445) decrease from the FY 2024-25 Adopted Budget primarily due to the Fresno County Fire Protection District as described in further detail below. The account was created to fund community service programs the Board adopts funding for each fiscal year for the following:
- Cooperative Extension recommended at \$716,422 represents a 31% (\$324,445) decrease from the FY 2024-25 Adopted Budget based on estimated need. In FY 2012-13, the County and the Regents of the University of California (University) determined for future years to discontinue the use of the County Budget Org 7610 and create a partnership agreement in which the County will pay the University directly an amount adopted by the Board each fiscal year.
- Veterans Memorial Museum recommended at \$20,000 represents no change from the FY 2024-25 Adopted Budget and is a contribution to the Veterans Memorial Museum to promote, improve, operate, or maintain the museum that preserves the County's military history and honors its veterans.
- Fresno-Madera Area Agency on Aging (FMAAA) recommended at \$65,556 represents no change from the FY 2024-25 Adopted Budget and reflects the County's financial share of a JPA between the County, City of Fresno, and the County of Madera to provide the FMAAA's required match. This allows the FMAAA to receive Federal and State funding for the provision of senior services.
- Economic Development Corporation (EDC) contract recommended at \$100,000 represents an 8% (\$7,000) increase over the FY 2024-25 Adopted Budget for services necessary to expand economic development for the County. The base contract amount of \$38,000 is intended to provide funding for the EDC to continue implementing non-mandated economic development marketing programs and promoting job creation in the County, which is consistent with the economic element of the General Plan. The remaining services are one-time and focus on updating the Comprehensive Economic Development Strategy and finalizing appropriate studies and outreach related to the proposed Business & Industrial Park.
- Groundwater Sustainability Agency recommended at \$575,000 represents a 15% (\$75,000) increase over the FY 2024-25 Adopted Budget based on actuals incurred in the prior year. The County of Fresno, as a Groundwater Sustainability Agency (GSA) for the Kings Sub-basin, has a memorandum of understanding with various GSAs as part of the Sustainable Groundwater Management Act (SGMA) signed into law in September 2014.
- Appropriations recommended at \$4,823,077 represent a 40% (\$3,150,000) decrease from the FY 2024-25 Adopted Budget for payment to the Fresno County Fire Protection District (District) for extension of fire response services to the former unprotected areas of the County and includes one-time appropriations of \$3,000,000 for maintenance of services.
- Volunteer Fire Department Contributions recommended at \$11,250 represent no change from the FY 2024-25 Adopted Budget. The recommended appropriations represent the County's non-mandated contribution of \$2,250 each to five Volunteer Fire Departments (i.e., Big Creek, Hume Lake, Huntington Lake, Mountain Valley, and Pine Ridge) to purchase various types of firefighting clothing and equipment.
- Account 7855 Miscellaneous Refunds is recommended at \$0 based on no anticipated refunds.
- Account 7885 Contributions – Other Agencies recommended at \$367,257 represents a 4% (\$13,735) increase over the FY 2024-25 Adopted Budget and are based on an

estimate of 50% of the annual budget for the Local Agency Formation Commission Support (LAFCO) as annually passed by the LAFCO Board.

Other Financing Uses

- Operating Transfers Out recommended at \$9,659,068 represent a 45% (\$7,957,530) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in one-time funding for capital projects.

Recommended funding includes:

- Historical Records and Landmarks Commission (HLRC) Administrative Support is recommended at \$15,000 represents no change from the FY 2024-25 Adopted Budget. These appropriations support costs associated with providing administrative support for the HLRC. The Library Org 7511 staff provides the administrative support and costs will be reimbursed based on actual expenses from this Org. Administrative support duties include preparing agenda's and taking minutes at the HLRC meetings throughout the year at various County locations: maintaining HLRC records and updating the Library and County websites, working with the Clerk to the Board to maintain the status of the 17-member commission, and tracking agenda items and applications turned in to the commission for review. In previous years the cost of administrative support had been provided through the library, but upon review of the administrative support function, it was determined that cost could not be offset with Library Measure B funds. The library administers this item.
- PeopleSoft Charges (Schools and Cemetery Districts) recommended at \$402,727 represent a 56% (\$143,770) increase over the FY 2024-25 Adopted Budget and are based on Information Technology Services Department (ITSD) rate estimates required to fund PeopleSoft financial system charges for schools and cemetery districts. California Government Code, section 6103 and Health & Safety Code, section 9028 support that the County does not have the authority to charge such districts for performing the districts' data processing. ITSD administers these activities.
- Coalinga Regional Disposal Site is recommended at \$150,000 to fund the State required post-closure monitoring costs of the Coaling Regional Disposal site.
- One-time appropriations recommended at \$7,398,700 represent a 48% (\$8,101,300) decrease from the FY 2024-25 Adopted Budget and include the following: \$1,000,000 for the required Quentin Hall Settlement; \$1,000,000 for capital projects contingencies (West Annex Jail and others); rebudgeting of \$2,398,700 for the Sheriff Dispatch relocation; \$1,000,000 for ongoing maintenance of the courthouse underground parking structure; and \$2,000,000 for furniture and moving costs for 200 W. Pontiac for the Probation Department.
- Operating Transfer Out to the Roads Division recommended at \$212,959 represents no change from the FY 2024-25 Adopted Budget and will be used to meet the County's MOE requirements for Senate Bill 1, Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017).
- Operating Transfer Out to Debt Service recommended at \$1,479,682 represents no change from the FY 2024-25 Adopted Budget to fund the County's 41.5% share of the debt service payment related to the Juvenile Justice Court Facility Lease Revenue Bond. The County's share of debt is offset by up to \$500,000 in annual Civil Assessment Fee revenues received from the Superior Court. More information on the above debt service payments is available in the narrative for Orgs 0301 and 0302–Debt Service. The ACTTC administers these activities.

SUMMARY OF REVENUES

- Revenues are recommended at \$1,056,099 and represent no change from the FY 2024-25 Adopted Budget.

County Clerk - Elections

BUDGET 2850

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 4,245,896	\$ 4,570,825	\$ 4,170,135	\$ (400,690)	-9%
Services and Supplies	5,650,241	5,819,071	5,299,198	(519,873)	-9%
Total Appropriations	\$ 9,896,138	\$ 10,389,896	\$ 9,469,333	\$ (920,563)	-9%
<u>Revenues</u>					
Licenses, Permits, & Franchises	\$ 161,362	\$ 165,000	\$ 175,000	\$ 10,000	6%
Intergovernment Rev - State	135,937	90,000	65,000	(25,000)	-28%
Intergovernment Rev - Federal	540,208	100,000	100,000	-	-
Charges For Services	1,191,914	1,878,000	1,026,000	(852,000)	-45%
Miscellaneous Revenues	122,666	1,025	1,025	-	-
Other Financing Sources	550,000	778,641	81,604	(697,037)	-90%
Intrafund Revenue	155,897	150,000	150,000	-	-
Total Revenues	\$ 2,857,984	\$ 3,162,666	\$ 1,598,629	\$ (1,564,037)	-49%
<u>Net County Cost</u>	\$ 7,038,154	\$ 7,227,230	\$ 7,870,704	\$ 643,474	9%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	33	34	34	-	

COUNTY CLERK – ELECTIONS - 2850

FUNCTION

The mission of the County Clerk – Elections Department is to recognize and respect all individuals while continually improving and providing the highest quality of service, conduct elections in a manner that protects the integrity of the electoral process, and promote a positive work environment.

The County Clerk is responsible for registering voters, maintaining voter records, verifying petitions, and conducting Federal, State, and County elections, as well as elections for special districts, school districts, and all cities in Fresno County. The Clerk Services Division issues marriage licenses, conducts civil marriage ceremonies, processes passport applications, and serves as the filing officer for fictitious business name statements, notary oath and bonds, environmental impact reports, and other miscellaneous documents.

The County Clerk is also responsible for the County's Records Management Program for inactive records storage, retrieval, and destruction. The program provides assistance to all County departments to establish the legal retention and destruction timeframes for proper storage of records. Boxed records are maintained in the Records Management Center (RMC) located at the Elections Warehouse facility.

OVERVIEW

The FY 2025-26 Recommended Budget of \$9,469,333 represents a 9% (\$920,563) decrease from the FY 2024-25 Adopted Budget primarily due to decreases in salary and benefit costs and expenditures related to election services. Revenues recommended at \$1,598,629 represent a 49% (\$1,564,037) decrease from the FY 2024-25 Adopted Budget. Net County Cost recommended at \$7,870,704 represents a 9% (\$643,474) increase over the FY 2024-25 Adopted Budget. Salary Savings of 22% (\$508,306) was used in calculating Regular Salaries with related benefit savings of \$370,355. Staffing is recommended at 34 positions.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** To execute the June 2026 Statewide Gubernatorial Primary Election while completing the State-mandated Elections Administration Plan, implement measures to ensure consistent funding for the Department, and maintain a high level of customer service in Voter Services and Clerk Services divisions. Expand focused research and maintenance of the voter registration list to include long-term inactive records.
- **Performance Metric:** Complete and certify the Gubernatorial Primary Election in accordance with State guidelines. Complete State-mandated Election Administration Plan process. Advocate for an Elections Trust Fund to mitigate the fiscal impact of special elections, ballot measures, and cyclical fluctuations in election revenue. Maintain favorable customer reviews and customer counts for the Department's Clerk and Voter Services Divisions.

FY 2024-25

- **Goal:** To execute the November 2024 Presidential General Election while expanding voter registration list maintenance operations, implementing measures to ensure consistent

funding for the Department, and maintaining a high level of customer service in Voter Services and Clerk Services divisions.

- **Outcome(s)/Result(s):** The Department certified the November 2024 Presidential General Election on schedule while providing the legally required number of vote centers, recruiting and retaining sufficient election workers, while adhering to State guidelines for the administration of the election. Customer counts in the Clerk Services division remained higher than pre-pandemic levels while maintaining a 4.89 out of 5-star average on customer satisfaction surveys.

With the addition of the Board-approved Staff Analyst position during FY 2024-25, the Department has seen an increase in voter registration record cancellation of almost 83% over the prior year and expects to see continued results based on the Staff Analyst's focused research. Current projects include reviewing multi-voter registrant addresses, duplicate records, and registrants with missing or questionable dates of birth. During the 2024 federal election cycle over 7,000 "same-day" registrants and 32,000 other registrants were added to the active list. Over 13,000 registrants were moved from the active list to the inactive list, over 22,000 registrants were cancelled from the active and inactive lists, and over 100,000 registration record updates were made.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

The FY 2025-26 Recommended Budget includes the following election:

- A Special Election for Del Rey Community Service District in November 2025 with an estimated cost of \$15,000.
- A Statewide Gubernatorial Primary Election in March 2026 with an estimated cost of \$2,700,000.

Salaries and Benefits

- Salaries and Benefits recommended at \$4,170,135 represent a 9% (\$400,690) decrease from the FY 2024-25 Adopted Budget primarily due to decreased regular salaries and a reduction in retirement contribution.
- Account 6400 Retirement Contribution recommended at \$887,985 represents a 12% (\$118,355) decrease from FY 2024-25 Adopted Budget primarily due to a reduction in retirement contribution rates and planned vacancies.

Services and Supplies

Services and Supplies recommended at \$5,299,198 represent a 9% (\$519,873) decrease from the FY 2024-25 Adopted Budget primarily due to decreased Professional and Specialized Service expenses and Publications and Legal Notice expenses.

- Account 7295 Professional and Specialized Services recommended at \$1,772,265 represents a 23% (\$541,767) decrease from the FY 2024-25 Adopted Budget primarily due to decreased election related expenses and planned reductions.
- Account 7325 Publications and Legal Notices recommended at \$7,000 represents a 94% (\$118,000) decrease from the FY 2024-25 Adopted Budget primarily due to fewer races appearing on the June 2026 ballot which will result in fewer required publications.

SUMMARY OF REVENUES

- Revenues are recommended at \$1,598,629 and represent a 49% (\$1,564,037) decrease from the FY 2024-25 Adopted Budget.
 - Charges for Services recommended at \$1,026,000 represent a 45% (\$852,000) decrease from the FY 2024-25 Adopted Budget based on lower estimated election service revenues for scheduled elections. Gubernatorial Primary elections typically have dramatically fewer reimbursable contests.
 - Other Financing Sources recommended at \$81,604 represent a 90% (\$697,037) decrease from the FY 2024-25 Adopted Budget due to the planned drawdown of the Department's Elections Fees Fund.

County Clerk - Elections - 2850

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0030	County Clerk (E)		1	1	\$164,424
2205	Asst Co Clerk/Reg of Voters	4,770	1	1	124,020
2209	Executive Assistant	2,485	1	1	79,092
2291	Staff Analyst I	2,154	1	1	59,018
2374	County Clerk Program Manager	3,923	1	1	116,455
2394	Departmental Business Manager	4,119	1	1	128,383
2395	Departmental Info Tech Mgr	4,326	1	1	130,194
3029	County Clerk Program Coord	2,560	3	3	254,340
3080	Office Assistant II	1,606	2	2	107,078
3110	Office Assistant I	1,458	6	6	249,527
3215	Accountant II	2,505	1	1	77,416
3440	Stock Clerk	1,341	1	1	41,281
3620	Program Technician I	1,627	3	3	151,591
3621	Program Technician II	1,820	6	6	344,565
3623	Program Technician II-Conf	1,911	1	1	63,819
3704	Info Technology Analyst I	1,995	2	2	108,447
3705	Info Technology Analyst II	2,194	1	1	69,733
3707	Info Technology Analyst IV	3,085	1	1	92,439
Subtotal			34	34	\$2,361,822
	Auto Allowance				6,156
	Bilingual Pay				5,200
	Remuneration				2,100
	Total Salary Savings				(508,306)
TOTAL REGULAR SALARIES					\$ 1,866,972

County Counsel BUDGET 0710

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 7,807,890	\$ 8,677,647	\$ 8,847,934	\$ 170,287	2%
Services and Supplies	636,462	634,842	815,972	181,130	29%
Other Financing Uses	-	-	12,666	12,666	-
Capital Assets	9,364	-	-	-	-
Total Appropriations	\$ 8,453,716	\$ 9,312,489	\$ 9,676,572	\$ 364,083	4%
<u>Revenues</u>					
Charges For Services	\$ 1,016,531	\$ 1,160,000	\$ 1,072,500	\$ (87,500)	-8%
Other Financing Sources	14,176	-	-	-	-
Intrafund Revenue	3,827,010	4,340,000	4,855,000	515,000	12%
Total Revenues	\$ 4,857,718	\$ 5,500,000	\$ 5,927,500	\$ 427,500	8%
<u>Net County Cost</u>	\$ 3,595,998	\$ 3,812,489	\$ 3,749,072	\$ (63,417)	-2%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	42	42	42	-	

COUNTY COUNSEL – 0710

FUNCTION

County Counsel represents the County and its officials in civil litigation and business transactions, represents the County in administrative law proceedings, provides written and oral legal opinions to County staff, and acts as legal advisor to County boards, commissions, committees, and special districts upon request. County Counsel currently consists of 31 attorney positions and 11 support staff. In general, the office allocates eight attorneys to represent the Department of Social Services (DSS) in Dependency Court and Child Welfare Service (CWS) matters; one attorney to represent the Public Guardian and Sheriff-Coroner-Public Administrator in Probate Court; one and one-half attorneys to represent the local Mental Health Director in civil commitment hearings and criminal hearings related to defendants incompetent to stand trial; two attorneys to handle land use matters; five and one-half attorneys to represent the County in general litigation (including Risk Management cases, eminent domain cases, section 1983 Civil Rights cases, code enforcement, etc.); and three attorneys to represent the County in Civil Service Hearings and other employment related hearings/matters. The remaining ten attorneys will issue opinions, review contracts, attend meetings and handle general administrative and court hearings for the Board of Supervisors, the County Administrative Office, the Grand Jury, the In-Home Supportive Services Public Authority, the Transportation Authority, Council of Governments (COG), approximately 20 departments and various other boards, committees, and commissions. Due to the wide range of legal issues presented in the operations of a county the size of Fresno, County Counsel attorneys are often required to handle matters in addition to those in their normally allocated field in order to provide effective legal services for their clients.

OVERVIEW

The FY 2025-26 Recommended Budget of \$9,676,572 represents a 4% (\$364,083) increase over the FY 2024-25 Adopted Budget primarily due to increases in operating costs. Revenues recommended at \$5,927,500 represent an 8% (\$427,500) increase over the FY 2024-25 Adopted Budget primarily due to an increase for the legal services fee rate for attorney services. Net County Cost (NCC) of \$3,749,072 represents a 2% (\$63,417) decrease from the FY 2024-25 Adopted Budget. Salary Savings of \$185,803 was used in calculating Regular Salaries with related benefit savings of \$151,176. Staffing is recommended at 42 positions, the same as the current level.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** Continue to manage the legal services in the office between NCC client departments and departments that pay for services through outside funding, in order to operate within budgeted NCC and revenue. Continue to ensure that all legal services that are incurred by department programs with an outside funding source are paid for to the fullest extent possible by that outside funding source. Additionally, continue to ensure that all legal services that are incurred by department programs with no outside funding sources, as well as the Department's administrative functions, are adequately covered by NCC.
- **Performance Metric:** County Counsel meets its budgeted revenue goals in FY 2025-26.

FY 2024-25

- **Goal:** Manage the legal services in the office between NCC client departments and departments that pay for services through outside funding in order to operate within budgeted NCC and revenue. Attempt to ensure that all legal services that are incurred by department programs with an outside funding source are paid for to the fullest extent possible by that outside funding source. This will also assist the County Administrator in assessing, allocating and planning for the normal legal costs incurred by departments.
- **Outcome(s)/Result(s):** County Counsel continues to meet the shifting demands for legal services for departments and outside agencies that have outside funding and for General Fund departments that do not directly pay for legal services. While County Counsel continues to maximize payment from outside funding, the demand for legal services by General Fund departments is beyond the NCC contribution to County Counsel's budget. Additionally, County Counsel received American Rescue Plan Act (ARPA) reimbursement for ARPA-related legal services at the Master Schedule of Fees hourly rate. County Counsel operated within budgeted NCC and revenue during FY 2024-25.

Salaries and Benefits

- Salaries and Benefits recommended at \$8,847,934 represent a 2% (\$170,287) increase over the FY 2024-25 Adopted Budget primarily due to countywide salary increases, wage adjustment and focus on employee retention by filling attorney positions at a higher classification level than previously budgeted. For FY 2025-26, County Counsel will implement Salary & Benefit cost savings by allowing for two vacant positions throughout the duration of the fiscal year: one Legal Assistant and one Deputy County Counsel. There will be no change in the total number of budgeted positions; therefore, staffing is recommended at the current level of 42 positions.

Services and Supplies

- Services and Supplies recommended at \$815,972 represent a 29% (\$181,130) increase over the FY 2024-25 Adopted Budget to accommodate for the increase in internal County service fees and an increase in services and supplies to be aligned with attorney services in like-counties and departments.

Other Financing Uses

- Other Financing Uses recommended at \$12,666 is allocated to FY 2025-26 budget to allow for Americans with Disabilities Act (ADA) upgrades to the Plaza Building.

SUMMARY OF REVENUES

- Revenues are recommended at \$5,927,500 and represent an 8% (\$427,500) increase over the FY 2024-25 Adopted Budget.
 - Intrafund Revenues recommended at \$4,855,000 represent a 12% (\$515,000) increase over the FY 2024-25 Adopted Budget primarily due to an increase in the legal services fee rate for attorney services and realignment of funding sources by our clients.

County Counsel - 0710

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
1202	Paralegal	2,202	3	3	\$206,334
1207	Chief Deputy County Counsel	6,390	3	3	597,597
1233	Deputy County Counsel III	4,173	9	9	1,085,316
1234	Deputy County Counsel IV	4,884	9	9	1,338,931
1235	Sr Deputy County Counsel	5,257	9	9	1,580,153
1266	Legal Assistant - Conf	1,606	4	4	188,826
1267	Senior Legal Assistant-C	1,772	1	1	57,426
1268	Supervising Legal Assist-Conf	1,951	1	1	51,050
2209	Executive Assistant	2,485	1	1	74,091
2394	Departmental Business Manager	4,119	1	1	118,186
8035	County Counsel	9,442	1	1	294,328
Subtotal			42	42	\$5,592,238
	Auto Allowance				7,800
	Bilingual Pay				2,600
	Total Salary Savings				(185,803)
TOTAL REGULAR SALARIES					\$ 5,416,835

District Attorney

BUDGET 2860

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 39,840,136	\$ 44,972,652	\$ 45,165,048	\$ 192,396	-
Services and Supplies	7,722,241	8,296,821	9,542,779	1,245,958	15%
Capital Assets	105,249	-	-	-	-
Total Appropriations	\$ 47,667,626	\$ 53,269,473	\$ 54,707,827	\$ 1,438,354	3%
<u>Revenues</u>					
Intergovernment Rev - State	\$ 503,551	\$ 590,500	\$ 709,000	\$ 118,500	20%
Intergovernment Rev - Federal	92,302	5,000	-	(5,000)	-100%
Intergovernment Rev - Other	40,721	270,935	286,268	15,333	6%
Charges For Services	235,085	201,496	18,000	(183,496)	-91%
Miscellaneous Revenues	95,531	70,500	75,500	5,000	7%
Other Financing Sources	33,190,134	17,520,222	17,724,197	203,975	1%
Intrafund Revenue	465,236	351,048	445,852	94,804	27%
Total Revenues	\$ 34,622,559	\$ 19,009,701	\$ 19,258,817	\$ 249,116	1%
<u>Net County Cost</u>	\$ 13,045,067	\$ 34,259,772	\$ 35,449,010	\$ 1,189,238	3%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	218	217	217	-	

DISTRICT ATTORNEY – 2860

FUNCTION

The Fresno County District Attorney (FCDA) is constitutionally mandated to evaluate all criminal cases submitted by the 81 law enforcement agencies within Fresno County, and to prosecute all felony and misdemeanor violations of State law on behalf of the People of the State of California. This includes but is not limited to homicides, gang violence, sexual assault, child abuse, domestic violence, identity theft, and juvenile adjudications. The FCDA also investigates, files, and prosecutes criminal and civil actions of consumer fraud, real estate fraud, environmental crimes, welfare fraud, and financial crimes and is the legal advisor to the Fresno County Grand Jury for civil and criminal matters. We work collaboratively with all law enforcement agencies to bring accurate, lawful, and ethical processes to the criminal justice system.

Additionally, the FCDA provides legal guidance, investigative assistance, and training to the law enforcement agencies throughout the County.

The FCDA has several units where Deputy District Attorneys prosecute specific subject matter crimes such as Homicide, Gangs, Sexual Assault/Child Abuse, Domestic Violence, Juvenile Crime, White Collar and Consumer Protection, Animal Abuse, and has a vigorous Writs and Appeals Division that handles an excessive number of cases that flow from the massive numbers of new laws that the legislators in Sacramento are passing.

These unfunded mandates handled by Writs and Appeals have caused increased caseloads for the Office such that all three Assistant District Attorneys (who are traditionally solely administrators) handle caseloads. Additionally, the prosecutors who cover this unit respond to the extraordinary numbers of Public Records requests that come into the FCDA on a weekly basis.

This budget represents the core criminal prosecution units directly handling the District Attorney's mandated function of prosecuting all felony and misdemeanor offenses ranging from theft crimes to driving-under-the-influence felonies and misdemeanors to capital murder. Approximately 95% of the cases filed by the FCDA are prosecuted by Deputy District Attorneys funded in this budget.

Funding for the District Attorney - Grants funded programs is detailed in Org 2862.

OVERVIEW

The FY 2025-26 Recommended Budget of \$54,707,827 represents a 3% (\$1,438,354) increase over the FY 2024-25 Adopted Budget primarily due to increased operating costs and negotiated cost of living adjustments. Revenues of \$19,258,817 represent a 1% (\$249,116) increase over the FY 2024-25 Adopted Budget primarily due to the increase in AB109 Community Correction Partnership Revenue. Net County Cost (NCC) recommended at \$35,449,010 represents a 3% (\$1,189,238) increase over the FY 2024-25 Adopted Budget. Salary Savings of 5% (\$1,237,336) was used in calculating Regular Salaries with related benefit savings of \$935,086. Staffing is recommended at 217, with no change from the current level.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** As they have for several years, the legislature in California continues to pass laws that are completely dismantling the criminal justice system. The political wave of refusing to hold criminals accountable for their actions is creating more crime, more homeless drug addicts, and more victims of property crime than we have ever seen. Every major city in the state with shopping malls, drug stores and mom and pop stores has seen smash and grab robberies increase. As the Governor continues with his plan to reduce prison populations and actually CLOSE prisons, inmates continue to be released on a daily basis from the California Department of Corrections and Rehabilitation. This is causing an increase in criminal activity by people that are not being held accountable. It creates more work for prosecutors on the incoming criminal cases, and also creates a tremendous amount of work fighting to keep the criminals we have already lawfully convicted from being released early or irresponsibly from jails and prisons, as the closure of the prisons is putting an undue burden of overcrowding on the jails.

As we strive to uphold our duties, the caseloads are still at astronomical numbers. The increase in crime caused from the two reasons noted above are only one part of the equation.

The FCDA has improved in the recruitment of prosecutors but is still understaffed as we have had trouble retaining Deputy District Attorneys under the stress of the swelling caseloads and the lower-end salaries. Law school enrollments are down nationwide, and many civil firms, state agencies and other counties who pay higher wages and offer better benefits/lifestyle are recruiting our lawyers.

Our Public Information Officer has been instrumental in creating content for our social media outlets to recruit not only prosecutors, but support staff also. She has expanded our presence at job fairs and community events, giving us a step ahead in recruitment opportunities.

Recruiting and retention of Deputy District Attorneys continue to be the goal in the coming budget year. Each of the Chief DDAs, Assistant DAs, and the elected District Attorney in Fresno County carry caseloads and cover court calendars. These traditional, "administration only" positions are filled by dedicated prosecutors who continue their commitment to justice by performing additional work duties in order to get the job done.

The FCDA has become a state leader in the fight against the fentanyl crisis. The ongoing countywide education and awareness campaign has helped keep overdose deaths from skyrocketing and it will remain a high priority as the crisis is getting worse as the volume of fentanyl continues to increase in the United States as a result of years of open borders.

We have also been one of the counties in the state to prosecute select fentanyl dealers as murderers and currently have received one conviction for second degree murder with the second case still pending in the Fresno County Superior Court. As this crisis continues, we will prosecute people who manufacture, transport, and distribute fentanyl to the fullest extent of the law.

Additionally, DA Smittcamp worked diligently to assist the California District Attorneys Association to get enough signatures to get the Homeless, Drug Addicted and Theft Reduction Act qualified for the November 2024 ballot that overwhelmingly passed as Prop 36. This measure will provide a fix to some of the issues created by the passage of Prop 47 in 2014.

- **Performance Metric:** Success will be measured by continuing to recruit and retain employees, being able to move cases through the Court system in a more timely, efficient manner, and being able to have employees that are not under stress and fatigue. The nature and content of the work of the FCDA is very emotional at times, as well as complicated and difficult. Getting qualified people to do the work with “acceptable” or “normal” caseloads is hard enough; when the caseloads swell to these levels, the productivity suffers, and the time they have to devote to each case and each victim is compromised.

FY 2024-25

Goal: As they have for several years, the legislature in California continues to pass laws that are completely dismantling the criminal justice system. The political wave of refusing to hold criminals accountable for their actions is creating more crime, more homeless drug addicts, and more victims of property crime than we have ever seen. Every major city in the state with shopping malls, drug stores and mom and pop stores has seen smash and grab robberies increase. As the Governor continues with his plan to reduce prison populations and actually CLOSE prisons, inmates continue to be released on a daily basis from the California Department of Corrections and Rehabilitation. This is causing an increase in criminal activity by people that are not being held accountable. It creates more work for prosecutors on the incoming criminal cases, and also creates a tremendous amount of work fighting to keep the criminals we have already lawfully convicted from being released early or irresponsibly from jails and prisons, as the closure of the prisons is putting an undue burden of overcrowding on the jails.

As we strive to uphold our duties, the caseloads are still at astronomical numbers. The increase in crime caused from the two reasons noted above are only one part of the equation.

The FCDA has improved in the recruitment of prosecutors but is still understaffed as we have had trouble retaining Deputy District Attorneys under the stress of the swelling caseloads and the lower-end salaries. Law school enrollments are down nationwide, and many civil firms, state agencies and other counties who pay higher wages and offer better benefits/lifestyle are recruiting our lawyers.

Our Public Information Officer has been instrumental in creating content for our social media outlets to recruit not only prosecutors, but support staff also. She has expanded our presence at job fairs and community events, giving us a step ahead in recruitment opportunities.

Recruiting and retention of Deputy District Attorneys continue to be the goal in the coming budget year. Each of the Chief DDAs, Assistant DAs, and the elected District Attorney in Fresno County carry caseloads and cover court calendars. These traditional, "administration only" positions are filled by dedicated prosecutors who continue their commitment to justice by performing additional work duties in order to get the job done.

The FCDA has become a state leader in the fight against the fentanyl crisis. The ongoing countywide education and awareness campaign has helped keep overdose deaths from skyrocketing and it will remain a high priority as the crisis is getting worse as the volume of fentanyl continues to increase in the United States because of years of open borders.

We have also been one of the counties in the state to prosecute select fentanyl dealers as murderers and currently have two such cases pending in the Fresno County Superior Court. As this crisis continues, we will prosecute people who manufacture, transport, and distribute fentanyl to the fullest extent of the law.

Additionally, DA Smittcamp worked diligently to assist the California District Attorneys Association to get enough signatures to get the Homeless, Drug Addicted and Theft Reduction Act qualified for the November 2024 ballot. This measure will provide a fix to some of the issues created by the passage of Prop 47 in 2014.

- **Outcome(s)/Result(s):** This goal remains ongoing due to retirements, and appointments to the Superior Court as it has become more difficult to attract and retain prosecution and support staffing.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

The most significant program change for the District Attorney's Office continues to be court coverage with the large number of vacant prosecutor positions. The State Legislature continues to force unfunded mandates on the District Attorney by expanding the number of courts that the Office is mandated to staff.

Salaries and Benefits

- Salaries and Benefits recommended at \$45,165,048 represent a less than 1% (\$192,396) increase over the FY 2024-25 Adopted Budget primarily due to budgeting a 5% salary savings and negotiated COLA increases.

Recommended funding includes:

- Account 6200 Extra Help recommended at \$1,468,500 represents a 13% (\$168,853) increase over the FY 2024-25 Adopted Budget primarily due to ongoing attrition issues and to cover for vacant positions.
- Account 6550 Workers Compensation Contribution recommended at \$338,642 represents a 24% (\$105,348) decrease from the FY 2024-25 Adopted Budget primarily due to actual departmental experience.

Services and Supplies

- Services and Supplies recommended at \$9,542,779 represents a 15% (\$1,245,958) increase over the FY 2024-25 Adopted Budget primarily due to increased activity costs associated with computer and software costs, building operation and vehicle associated costs.

Recommended funding includes:

- Account 7295 Professional & Specialized Services recommended at \$1,166,412 represents a 25% (\$233,667) increase over the FY 2024-25 Adopted Budget primarily due to the new Axon agreement.
- Account 7345 Facilities Operations & Maintenance recommended at \$983,043 represents a 70% (\$405,669) increase over the FY 2024-25 Adopted Budget primarily due to the new rates for FY 2025-26.
- Account 7416 Transportation Travel & County Garage recommended at \$892,519 represents a 38% (\$244,590) increase over the FY 2024-25 Adopted Budget primarily due to the new rates for FY 2025-26.

SUMMARY OF REVENUES

- Revenues are recommended at \$19,258,817 and represent a 1% (\$249,116) increase over the FY 2024-25 Adopted Budget primarily due to the increase in AB109 Community Correction Partnership Revenue which is partially offset with the loss in funding from the City of Fresno for the Process Server.

- Intergovernmental Revenue - State recommended at \$709,000 represents a 20% (\$118,500) increase over the FY 2024-25 Adopted Budget primarily due to the increase in claiming for State Mandates and the California Witness Relocation Assistance Program (CalWRAP).
- Charges for Services Revenue - recommended at \$18,000 represents a 91% (\$183,496) decrease from the FY 2024-25 Adopted Budget primarily due to the loss of Process Server funding from the City of Fresno.

District Attorney - 2860

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0075	District Attorney (E)		1	1	\$248,508
0255	Assistant District Attorney	7,767	3	3	726,276
1202	Paralegal	2,202	11	11	732,290
1217	Senior Paralegal	2,423	3	3	239,112
1209	Chief Deputy District Attorney	7,046	9	9	1,976,481
1210	Deputy District Attorney II	3,377	2	2	190,778
1211	Deputy District Attorney III	4,051	5	5	553,009
1212	Deputy District Attorney IV	4,742	34	34	4,943,695
1220	Deputy District Attorney I	2,893	14	14	1,112,603
1222	Sr Deputy District Attorney	5,104	30	30	5,222,835
1261	Legal Assistant	1,606	28	28	1,352,667
1262	Senior Legal Assistant	1,772	10	10	566,953
1263	Supervising Legal Assistant	1,951	5	5	315,628
1760	Sr DA Investigator	3,668	33	33	3,999,803
1796	Deputy Chief of Investigations	5,257	1	1	147,255
1797	Chief of Investigations	6,086	1	1	164,479
1758	Investigative Technician	1,592	2	2	102,111
1793	Supvsng DA Investigator	4,002	5	5	653,119
2033	Victim Witness Advocate	1,805	2	2	103,466
2034	Sr Victim-Witness Advocate	1,986	1	1	63,561
2209	Executive Assistant	2,485	1	1	74,091
2211	Business Systems Analyst II	2,514	1	1	67,120
2212	Business Systems Analyst III	2,916	1	1	97,390
2240	Sr Business Systems Analyst	3,265	1	1	109,007
2291	Staff Analyst I	2,154	1	1	71,106
2293	Staff Analyst III	2,756	1	1	92,078
2294	Sr Staff Analyst	3,390	1	1	88,140
2320	Departmental Pub Info Officer	3,390	1	1	105,685
2381	Crime Analyst II	2,387	1	1	63,849
2382	Crime Analyst III	2,756	1	1	86,636
2394	Departmental Business Manager	4,119	1	1	107,094
3141	Administrative Assistant I-C	1,765	1	1	46,183
3205	Account Clerk I	1,509	1	1	39,834
3260	Account Clerk II	1,692	1	1	49,539

District Attorney (ORG 2860)

3215	Accountant II	2,505	1	1	68,412
3262	Supervising Accountant	3,224	1	1	107,673
3621	Program Technician II	1,820	1	1	58,256
Subtotal			217	217	\$24,746,722
	Assignment Pay				380,120
	Bilingual Pay				57,980
	POST				429,470
	Remuneration				2,100
	Retention Pay				402,351
	Specialization Pay				174,282
	Total Salary Savings				(1,237,336)
TOTAL REGULAR SALARIES					\$ 24,955,689

District Attorney - Grants

BUDGET 2862

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 6,096,020	\$ 6,943,788	\$ 6,792,929	\$ (150,859)	-2%
Services and Supplies	960,321	1,092,261	1,204,846	112,585	10%
Other Charges	135,915	69,206	78,047	8,841	13%
Total Appropriations	\$ 7,192,255	\$ 8,105,255	\$ 8,075,822	\$ (29,433)	-
<u>Revenues</u>					
Intergovernment Rev - State	\$ 126,861	\$ 179,703	\$ 204,703	\$ 25,000	14%
Intergovernment Rev - Federal	477,491	665,900	705,000	39,100	6%
Charges For Services	3,022	-	-	-	-
Other Financing Sources	2,821,540	4,066,759	3,591,797	(474,962)	-12%
Intrafund Revenue	2,624,302	1,996,214	2,566,731	570,517	29%
Total Revenues	\$ 6,053,217	\$ 6,908,576	\$ 7,068,231	\$ 159,655	2%
<u>Net County Cost</u>	\$ 1,139,038	\$ 1,196,679	\$ 1,007,591	\$ (189,088)	-16%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	34	32	31	(1)	

DISTRICT ATTORNEY-GRANTS – 2862

FUNCTION

The District Attorney Grants budget funds 11 units including seven vertical prosecution teams. Most of the grants mandate that prosecutors carry a lower caseload to target the prosecution of violent, serious recidivist criminals, and complex litigation. The grants mandate that the staff work only on grant funded cases; therefore, prosecutors, investigators, and support staff assigned to these grant units are not interchangeable with the core prosecution staff in District Attorney Org 2860. Without the grant funding from various State and Federal agencies, dedicated vertical prosecution would be impacted, if not eliminated.

The grant units in this budget include:

- The California Office of Traffic Safety (OTS) Driving Under the Influence (DUI) Alcohol and Drug Impaired Driver Vertical Prosecution program which focuses on preventing impaired driving and reducing alcohol and drug-impaired traffic fatalities and injuries.
- The Rural Crime prosecutor works collaboratively as part of the eight county Central Valley Rural Crimes Task Force concentrating on the criminal prosecution of defendants charged with theft of agricultural equipment, vehicles, tractors, all-terrain vehicles, fuel, chemicals, produce, livestock, and all sources of metal from open fields, farms, and ranch outbuildings.
- The California Department of Insurance grants provide funding to investigate and prosecute Workers' Compensation and Automobile insurance fraud crimes in Fresno County.
- The Real Estate Fraud Prosecution Unit was statutorily created to investigate and prosecute real estate fraud crimes.
- The District Attorney is the lead County agency of the Multi-Agency Gang Enforcement Consortium (MAGEC) charged with the investigation and prosecution of gang cases.
- The Victim Restitution program ensures convicted offenders pay restitution to the victims of their criminal offenses.
- The Consumer and Environmental Protection Unit is charged with the prosecution of cases involving fraudulent, deceptive, and illegal business practices that victimize Fresno County residents and law-abiding businesses, threaten public safety, or endanger our local environment and natural resources.
- The Welfare Fraud Unit detects, investigates, and prosecutes public aid fraud thereby saving the County, State, and Federal governments' money by stopping and recovering overpayments, as well as through the deterrence of welfare fraud.
- The Environmental Crime (Waste Tire) investigators work with the County Department of Public Health conducting waste tire facility inspections, investigating illegal tire disposal or stockpiling, and surveying points of waste tire generation to ensure compliance with applicable laws and regulations.
- The Professional Standards Unit coordinates training for all investigative staff in the above units and the core criminal division.

OVERVIEW

The FY 2025-26 Recommended Budget of \$8,075,822 represents a less than 1% (\$29,433) decrease from the FY 2024-25 Adopted Budget primarily due to the transfer of one Senior Deputy District Attorney position from the California Multi-Jurisdiction Methamphetamine

Enforcement Team (Cal-MMET) program to the District Attorney Org 2860 Budget. Revenues recommended at \$7,068,231 represent a 2% (\$159,655) increase over the FY 2024-25 Adopted Budget primarily due to increased funding for the Alcohol and Drug Impaired Driver Vertical Prosecution program and the Workers' Compensation Insurance Fraud program. Net County Cost (NCC) recommended at \$1,007,591 represents a 16% (\$189,088) decrease from the FY 2024-25 Adopted Budget. Staffing is recommended at 31 positions, a reduction of one position from the FY 2024-25 Adopted Budget.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

There has been a decrease of one position from the FY 2024-25 Adopted Budget primarily due to the transfer of one Senior Deputy District Attorney to the District Attorney Org 2860 Budget. The NCC partially supports the Professional Standards, Workers' Compensation Insurance Fraud, Auto Insurance Fraud and Victim Restitution units as the grant award amounts for FY 2025-26 are not sufficient to cover the full costs of these programs.

Salaries and Benefits

- Salaries and Benefits recommended at \$6,792,929 represent a 2% (\$150,859) decrease from the FY 2024-25 Adopted Budget, primarily due to the transfer of a Senior Deputy District Attorney position to the District Attorney Org 2860 Budget.
 - Account 6550 Workers Compensation Contribution recommended at \$174,237 represents a 273% (\$127,513) increase over the FY 2024-25 Adopted Budget as calculated by Risk Management.

Services and Supplies

- Services and Supplies recommended at \$1,204,846 represent a 10% (\$112,585) increase over the FY 2024-25 Adopted Budget primarily due to the increase in witness fee costs and estimated Information Technology Services Department rates.

SUMMARY OF REVENUES

- Revenues are recommended at \$7,068,231 and represents a 2% (\$159,655) increase over the FY 2024-25 Adopted Budget primarily due to increased funding in the Alcohol and Drug Impaired Driver Vertical Prosecution program and the Workers' Compensation Insurance Fraud program.

District Attorney - Grants - 2862

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
1202	Paralegal	2,202	2	2	\$133,545
1212	Deputy District Attorney IV	4,742	6	6	937,221
1220	Deputy District Attorney I	2,893	2	2	154,950
1222	Sr Deputy District Attorney	5,104	2	1	174,418
1261	Legal Assistant	1,606	3	3	144,879
1262	Senior Legal Assistant	1,772	1	1	46,279
1760	Sr DA Investigator	3,668	13	13	1,572,394
1758	Investigative Technician	1,592	2	2	102,111
1793	Supvsng DA Investigator	4,002	1	1	133,656
Subtotal			32	31	\$3,399,453
	Assignment Pay				6,240
	Bilingual Pay				11,960
	POST				153,543
	Retention Pay				92,689
	Specialization Pay				6,105
TOTAL REGULAR SALARIES					\$ 3,669,990

VACANT POSITIONS DELETED (Effective October 13, 2025)

JCN	TITLE	RANGE	<u>POSITIONS</u>	<u>SALARIES</u>
1222	Sr Deputy District Attorney	5,104	-1	\$ 174,418
	Cost of Restoring Vacant Positions		-1	\$ 174,418

Human Resources

BUDGET 1010

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 4,145,254	\$ 5,007,700	\$ 5,310,545	\$ 302,845	6%
Services and Supplies	1,168,150	1,905,614	2,020,234	114,620	6%
Total Appropriations	\$ 5,313,404	\$ 6,913,314	\$ 7,330,779	\$ 417,465	6%
<u>Revenues</u>					
Charges For Services	\$ 1,432,770	\$ 1,495,694	\$ 2,073,993	\$ 578,299	39%
Other Financing Sources	274,308	325,459	390,705	65,246	20%
Intrafund Revenue	1,791,596	1,982,937	2,226,494	243,557	12%
Total Revenues	\$ 3,498,674	\$ 3,804,090	\$ 4,691,192	\$ 887,102	23%
<u>Net County Cost</u>	\$ 1,814,730	\$ 3,109,224	\$ 2,639,587	\$ (469,637)	-15%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	34	34	34	-	

HUMAN RESOURCES – 1010

FUNCTION

The Department of Human Resources provides centralized countywide management and administrative oversight for activities associated with human resources, labor relations, employee benefits, loss prevention training, and risk management services. Pursuant to County Ordinance Code, Chapter 2.12 and Administrative Policy Number 54, human resources are provided from a centralized perspective to ensure uniformity and consistency of services delivered and to maximize economies of scale. Individual departments, however, are responsible for human resources actions related to employee selection, development, retention, and separation, in consultation with and/or collaboration with this Department.

The Department is divided into five divisions: Administration, Employment Services, Labor Relations, Employee Benefits, and Risk Management and is managed by the Director of Human Resources. Employee Benefits, Risk Management, and Staff Development and Training are addressed in the Risk Management Internal Services Fund Org 8925.

The Human Resources Administration Division is responsible for the administrative and business functions, budgeting, finance, strategic planning, research and development, and legislative analysis. The Employment Services Division is responsible for recruitment and examination activities, workforce reduction processes, administration of the classification and compensation program, and retention analysis, as well as for providing funding and support to the Civil Service Commission. The Labor Relations Division is responsible for labor contract negotiations, contract administration, employee grievance resolution, employment discrimination complaints, bargaining unit determination, and unfair labor practice charges.

OVERVIEW

The FY 2025-26 Recommended Budget of \$7,330,779 represents a 6% (\$417,465) increase over the FY 2024-25 Adopted Budget primarily due to a projected increase in salaries and benefits. Revenues recommended at \$4,691,192 represent a 23% (\$887,102) increase over the FY 2024-25 Adopted Budget primarily due to an estimated increase in revenues for services provided to other departments and services provided to departments with third party revenue based on prior year actuals. Net County Cost (NCC) recommended at \$2,639,587 represents a 15% (\$469,637) decrease from the FY 2024-25 Adopted Budget. Salary Savings of 3% (\$95,615) has been used in calculating Regular Salaries with related benefit cost savings of \$74,687. Staffing is recommended at 34 positions; the same as the current level.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** Continue to enhance and refine our current selection processes to more effectively attract, select, and retain highly qualified candidates.
- **Performance Metric:** Successful implementation of updates to the Personnel Rules governing the selection process.

FY 2024-25

- **Goal:** Enhance and refine our current selection processes to more effectively attract, select, and retain highly qualified candidates.

- **Outcome(s)/Result(s):** The County's vacancy rate is the lowest it has been in five years, indicating successful recruitment and retention efforts.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$5,310,545 represent a 6% (\$302,845) increase over the FY 2024-25 Adopted Budget primarily due to salary and benefit adjustments related to step increases and an increase in retirement rates.

Services and Supplies

- Services and Supplies recommended at \$2,020,234 represent a 6% (\$114,620) increase over the FY 2024-25 Adopted Budget primarily due to estimated increases in Facility Service charges and Professional & Specialized services charged back to departments.

SUMMARY OF REVENUES

- Revenues are recommended at \$4,691,192 and represent a 23% (\$887,102) increase over the FY 2024-25 Adopted Budget due to an increase in Charges for Services and Intrafund Revenues. Significant changes by specific revenue source are noted below.
 - Charges for Services recommended at \$2,073,993 represent a 39% (\$578,299) increase over the FY 2024-25 Adopted Budget due to a projected increase in pass-through expenses and an increase in billings for services provided to other departments.
 - Intrafund Revenues recommended at \$2,226,494 represent a 12% (\$243,557) increase over the FY 2024-25 Adopted Budget due to a projected increase in pass-through expenses and an increase in billings for services provided to departments with third party revenue.

Human Resources - 1010

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0214	Assistant Director of HR	5,521	1	1	\$172,084
2209	Executive Assistant	2,485	1	1	71,615
2235	HR Technician III - C	1,911	1	1	50,924
2237	HR Technician I - C	1,548	3	3	126,311
3134	Senior HR Technician - C	2,116	3	3	186,616
2250	HR Program Manager	3,923	2	2	244,542
2249	Human Resources Analyst III	2,756	6	6	478,326
2251	Sr Human Resources Analyst	3,390	8	8	817,454
2252	Human Resources Analyst II	2,387	2	2	146,561
2253	Human Resources Analyst I	2,154	1	1	71,956
2277	Human Resources Manager	5,008	2	2	312,180
2394	Departmental Business Manager	4,119	1	1	128,383
3206	Account Clerk I - Conf	1,509	1	1	39,484
3254	Sr Accountant - Conf	2,930	1	1	77,931
8063	Director of Human Resources	7,397	1	1	230,568
Subtotal			34	34	\$3,154,935
	Auto Allowance				7,800
	Bilingual Pay				5,200
	Total Salary Savings				(95,615)
TOTAL REGULAR SALARIES					\$ 3,072,320

Purchasing BUDGET 0440

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 1,149,582	\$ 1,329,670	\$ 1,370,954	\$ 41,284	3%
Services and Supplies	79,251	92,410	251,802	159,392	172%
Total Appropriations	\$ 1,228,833	\$ 1,422,080	\$ 1,622,756	\$ 200,676	14%
<u>Revenues</u>					
Charges For Services	\$ 316,744	\$ 429,015	\$ 542,328	\$ 113,313	26%
Miscellaneous Revenues	72,014	70,297	75,509	5,212	7%
Intrafund Revenue	256,198	279,325	393,648	114,323	41%
Total Revenues	\$ 644,956	\$ 778,637	\$ 1,011,485	\$ 232,848	30%
<u>Net County Cost</u>	\$ 583,877	\$ 643,443	\$ 611,271	\$ (32,172)	-5%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	11	11	11	-	

GSD – PURCHASING - 0440

FUNCTION

The Purchasing Division (Purchasing) of the General Services Department (GSD) is responsible for the acquisition of all supplies and equipment used by departments. As the County's contracting agency, Purchasing assists in securing outside services required by County operations. Purchasing also obtains quality goods and services through the competitive bid process. The County Surplus Property program and the Cal-Card (credit card) program are also administered by this Division.

OVERVIEW

The FY 2025-26 Recommended Budget of \$1,622,756 represents a 14% (\$200,676) increase over the FY 2024-25 Adopted Budget primarily due to Purchasing's allocated portion of the administrative costs associated with the creation of the GSD during FY 2024-25. Revenues recommended at \$1,011,485 represent a 30% (\$232,848) increase over the FY 2024-25 Adopted Budget primarily due to a projected increase in billings associated with requisition services. Net County Cost recommended at \$611,271 represents a 5% (\$32,172) decrease from the FY 2024-25 Adopted Budget. Staffing is recommended at the current level of 11 positions. No Salary Savings have been used in calculating Regular Salaries.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$1,370,954 represent a 3% (\$41,284) increase over the FY 2024-25 Adopted Budget primarily due to negotiated salary increases, an increase in health insurance contributions, and step increases.

Services and Supplies

- Services and Supplies recommended at \$251,802 represent a 172% (\$159,392) increase over the FY 2024-25 Adopted Budget primarily due to the increase in Facility Operation and Maintenance charges as determined by GSD-Facility Services.
 - Account 7345 Facility Operation and Maintenance recommended at \$170,718 represents Purchasing's allocated portion of the administrative costs associated with the creation of GSD.

SUMMARY OF REVENUES

- Revenues are recommended at \$1,011,485 and represent a 30% (\$232,848) increase over the FY 2024-25 Adopted Budget primarily due to a projected increase in billings associated with requisition services.
 - Charges for Services recommended at \$542,328 represent a 26% (\$113,313) increase over the FY 2024-25 Adopted Budget primarily due to a projected increase in billings associated with requisition services. This increase is reflective of adjustments in the per requisition billable rate.
 - Intrafund Revenues recommended at \$393,648 represent a 41% (114,323) increase over the FY 2024-25 Adopted Budget primarily due to a projected increase in billings associated with requisition services. This increase is reflective of adjustments in the per requisition billable rate.

Purchasing - 0440

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
2220	Purchasing Manager	4,326	1	1	\$130,075
2366	Purchasing Analyst I	2,154	3	3	188,377
2367	Purchasing Analyst II	2,387	1	1	70,906
2368	Purchasing Analyst III	2,756	2	2	165,079
3080	Office Assistant II	1,606	1	1	53,529
3631	Purchasing Technician I	1,709	1	1	44,718
3632	Purchasing Technician II	1,913	2	2	121,236
Subtotal			11	11	\$773,920
TOTAL REGULAR SALARIES					\$ 773,920

Librarian
BUDGET 7515

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 278,665	\$ 308,561	\$ 322,868	\$ 14,307	5%
Other Financing Uses	130,743	137,149	141,812	4,663	3%
Total Appropriations	\$ 409,408	\$ 445,710	\$ 464,680	\$ 18,970	4%
<u>Revenues</u>					
<u>Net County Cost</u>	\$ 409,408	\$ 445,710	\$ 464,680	\$ 18,970	4%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	1	1	1	-	

LIBRARIAN – 7515

FUNCTION

The Librarian budget includes the salary and benefits cost of the County Librarian and the annual County General Fund Maintenance-of-Effort (MOE) contribution to the Library as required by the Measure B Ordinance. The County Librarian also serves as the Secretary to the County Historical Landmarks and Records Advisory Commission.

OVERVIEW

The FY 2025-26 Recommended Budget of \$464,680 represents a 4% (\$18,970) increase over the FY 2024-25 Adopted Budget. There are no revenues in this budget because these expenditures are only those that are mandated by the Measure B Ordinance to be covered by Net County Cost and cannot be covered by Measure B funds or other Library revenues. No Salary Savings were used in calculating the Recommended Budget, as the County Librarian is the only position in this budget. Staffing is recommended at the FY 2024-25 level of one position.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$322,868 represent a 5% (\$14,307) increase over the FY 2024-25 Adopted Budget primarily due to a scheduled salary step increase and increased retirement contributions. Staffing is recommended at one position, the same as the current level.

Other Financing Uses

- Operating Transfers Out recommended at \$141,812 represent a 3% (\$4,663) increase over the FY 2024-25 Adopted Budget for the annual County General Fund MOE contribution adjusted annually based on the annual increase of the Consumer Price Index to the Library as required by the Measure B Ordinance.

Librarian - 7515

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
8040	County Librarian	6,390	<u>1</u>	<u>1</u>	<u>\$180,374</u>
Subtotal			1	1	\$180,374
	Auto Allowance				<u>7,800</u>
TOTAL REGULAR SALARIES					\$ 188,174

Probation BUDGET 3430

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 39,271,565	\$ 44,093,996	\$ 44,733,535	\$ 639,539	1%
Services and Supplies	18,415,968	23,179,999	24,034,829	854,830	4%
Other Financing Uses	18,250,399	426,943	-	(426,943)	-100%
Total Appropriations	\$ 75,937,931	\$ 67,700,938	\$ 68,768,364	\$ 1,067,426	2%
<u>Revenues</u>					
Intergovernment Rev - State	\$ (2,388,538)	\$ 3,063,447	\$ 3,084,174	\$ 20,727	1%
Intergovernment Rev - Federal	20,079	-	-	-	-
Intergovernment Rev - Other	2,114,758	1,429,748	890,000	(539,748)	-38%
Charges For Services	676,198	452,250	652,250	200,000	44%
Miscellaneous Revenues	8,365	-	-	-	-
Other Financing Sources	64,549,072	51,063,194	52,814,560	1,751,366	3%
Intrafund Revenue	261,906	355,304	355,304	-	-
Total Revenues	\$ 65,241,840	\$ 56,363,943	\$ 57,796,288	\$ 1,432,345	3%
<u>Net County Cost</u>	\$ 10,696,092	\$ 11,336,995	\$ 10,972,076	\$ (364,919)	-3%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	355	362	362	-	

PROBATION – 3430

FUNCTION

Probation is a State mandated justice system department responsible for preparing pre-sentence evaluations and providing post-sentence supervision of adult and juvenile offenders. The Department also serves as the investigative and evaluative arm of the Fresno County Superior Court. Financing for the Department's Juvenile Justice Campus (JJC) is detailed in Org 3440 and its grant funded programs are detailed in Org 3432.

OVERVIEW

The FY 2025-26 Recommended Budget of \$68,768,364 represents a 2% (\$1,067,426) increase over the FY 2024-25 Adopted Budget primarily due to an increase in General Services Department rates. Revenues recommended at \$57,796,288 represent a 3% (\$1,432,345) increase over the FY 2024-25 Adopted Budget primarily due to increases in Operating Transfers In. A 9% (\$2,365,260) Salary Savings has been used in calculating Regular Salaries with related benefit savings of \$1,784,503. Net County Cost recommended at \$10,972,076 represents a 3% (\$364,919) decrease from the FY 2024-25 Adopted Budget. Staffing is recommended at 362 positions, the same as the current staffing level.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** To fully implement the Noble Risk and Needs Assessment tool across all adult and juvenile probation caseloads by June 30, 2026. The Departmental trainers will be training Deputy Probation Officers, Probation Technicians, Probation Social Workers, and selected Juvenile Correctional Officers. This is to ensure consistent, data-driven supervision strategies that align with evidence-based practices and support public safety, rehabilitation, and recidivism reduction.
- **Performance Metric:** The four (4) internal trainers are tasked with training over 250 staff. The trainers will complete a train the trainer course provided by a Noble master instructor within the first 30 days. By December 31, 2025, 60% of staff will have received the training and by June of 2026 the remaining 40% will be trained in the tool.

FY 2024-25

- **Goal:** In FY 2024-25, Probation's goal was to implement the Organized Retail Prevention multi-partnership grant program. The intent of this grant is to enhance the collaborative effort of local law enforcement agencies to work together to implement the Fresno Metropolitan Area Organized Retail Task Force with the primary objective of combatting and aggressively prosecuting organized retail theft offenders.
- **Outcome(s)/Result(s):** The Fresno County Probation Department has fully implemented the Organized Retail Theft (ORT) grant in coordination with the Fresno Police Department (grant lead), Clovis Police Department, and the Fresno County District Attorney's Office. The department actively participates in quarterly executive and ORT team meetings to support collaboration, share intelligence, and ensure alignment with grant objectives. Two Deputy Probation Officers are assigned to supervise specialized felony ORT caseloads, emphasizing victim-centered practices, community safety, and offender accountability. As part of enhanced supervision efforts, monthly search operations have been conducted—completing 100 of 120 identified residential

searches—in cooperation with multiple partner agencies. Ongoing interagency collaboration remains a priority to maximize the impact of the grant.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$44,733,535 represent a 1% (\$639,539) increase over the FY 2024-25 Adopted Budget primarily due to increases in negotiated Salaries and Health Insurance Contribution rates. Staffing is recommended at 362 positions, the same as the current staffing level.

Recommended funding includes:

- Account 6300 Overtime recommended at \$900,000 represents a 14% (\$141,018) decrease from the FY 2024-25 Adopted Budget due to budgetary constraints.

Services and Supplies

- Services and Supplies recommended at \$24,034,829 represent a 4% (\$854,830) increase over the FY 2024-25 Adopted Budget primarily due to an increase in General Services Department rates.

Recommended funding includes:

- Account 7101 General Liability Insurance recommended at \$84,978 represents a 58% (\$116,118) decrease from the FY 2024-25 Adopted Budget primarily based on Risk Management rates for FY 2025-26.
- Account 7296 Data Processing Services recommended at \$3,692,402 represents an 18% (\$823,947) decrease from the FY 2024-25 Adopted Budget primarily based on Information Technology Services Department and Office of Information Security rates for FY 2025-26.
- Account 7345 Facility Operation & Maintenance recommended at \$1,728,128 represents a 25% (\$346,925) increase over the FY 2024-25 Adopted Budget primarily based on General Services Department rates for FY 2025-26.
- Account 7416 Trans & Travel County Garage recommended at \$1,258,349 represents a 48% (\$408,349) increase over the FY 2024-25 Adopted Budget primarily based on General Services Department Fleet rates for FY 2024-25.
- Account 7430 Utilities recommended at \$859,737 represents an 80% (\$381,490) increase over the FY 2024-25 Adopted Budget primarily based on General Services Department rates for FY 2025-26.

Other Financing Uses

- Other Financing Uses is recommended at \$0 represents a 100% (\$426,943) decrease from the FY 2024-25 Adopted Budget as these funds were to transfer one-time allocated Prop 172 funds to the 200 W. Pontiac Way Bldg Improv Org 8871 Capital Project.

SUMMARY OF REVENUES

- Revenues recommended at \$57,796,288 represent a 3% (\$1,432,345) increase over the FY 2024-25 Adopted Budget.
 - Intergovernment Revenues - Other recommended at \$890,000 represent a 38% (\$539,748) decrease from the FY 2024-25 Adopted Budget due to a reduction of Pretrial Expansion Funds from the Fresno County Superior Court.

- Charges for Services recommended at \$652,250 represent a 44% (\$200,000) increase over the FY 2024-25 Adopted Budget due to estimated collections for Personnel Services related to Deputy Probation Officers assigned to schools in various school districts.

Probation - 3430

REGULAR SALARIES **BUDGETED POSITIONS** **RECOMMENDED**

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED SALARIES
			<u>CURRENT</u>	<u>RECOMMENDED</u>	
1986	Probation Social Worker I	1,943	2	2	\$101,490
1988	Probation Social Worker III	2,407	1	1	77,949
2003	Assist Dep Chief Probation Off	3,923	19	19	2,292,335
2005	Deputy Probation Officer IV	2,730	72	72	6,457,062
2007	Deputy Probation Officer III	2,470	82	82	6,357,589
2010	Deputy Probation Officer II	2,190	22	22	1,365,026
2015	Deputy Probation Officer I	1,943	28	28	1,481,417
2042	Dep Chief Probation Admin Off	4,770	1	1	148,686
2045	Deputy Chief Probation Officer	5,008	5	5	742,744
2065	Probation Technician I	1,378	23	23	861,930
2066	Probation Technician II	1,549	16	16	743,292
2209	Executive Assistant	2,485	1	1	75,904
2213	Business Systems Analyst I	2,035	1	1	52,910
2240	Sr Business Systems Analyst	3,265	1	1	105,140
2291	Staff Analyst I	2,154	1	1	71,956
2292	Staff Analyst II	2,387	1	1	71,301
2293	Staff Analyst III	2,756	2	2	172,467
2294	Sr Staff Analyst	3,390	3	3	299,510
2297	Program Manager	3,923	2	2	236,354
2394	Departmental Business Manager	4,119	1	1	128,383
2395	Departmental Info Tech Mgr	4,326	1	1	134,819
3010	Chief Office Assistant	2,122	1	1	70,857
3070	Supvsng Office Assistant	1,919	6	6	383,916
3080	Office Assistant II	1,606	28	28	1,420,622
3110	Office Assistant I	1,458	17	17	654,879
3161	Administrative Assistant II-C	1,953	3	3	184,294
3205	Account Clerk I	1,509	1	1	40,214
3260	Account Clerk II	1,692	2	2	101,435
3215	Accountant II	2,505	1	1	85,575
3255	Sr Accountant	2,930	2	2	184,407
3265	Principal Accountant	3,737	1	1	113,894
3620	Program Technician I	1,627	5	5	224,734
3621	Program Technician II	1,820	1	1	58,923
3622	Program Technician I-Conf	1,709	1	1	57,068

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3623	Program Technician II-Conf	1,911	3	3	175,897
3624	Suprvsng Program Tech - Conf	2,116	2	2	120,143
3707	Info Technology Analyst IV	3,085	2	2	205,932
8085	Chief Probation Officer	7,046	1	1	219,609

Subtotal			362	362	\$26,280,663
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Auto Allowance					7,800
Bilingual Pay					49,920
Retention Pay					567,543
Total Salary Savings					(2,365,260)
TOTAL REGULAR SALARIES					\$ 24,540,666

Probation - Grants

BUDGET 3432

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 3,208,270	\$ 3,978,069	\$ 4,155,983	\$ 177,914	4%
Services and Supplies	1,050,010	3,408,418	3,083,684	(324,734)	-10%
Other Financing Uses	-	300,000	-	(300,000)	-100%
Capital Assets	-	210,574	65,000	(145,574)	-69%
Total Appropriations	\$ 4,258,281	\$ 7,897,061	\$ 7,304,667	\$ (592,394)	-8%
<u>Revenues</u>					
Intergovernment Rev - State	\$ 547,055	\$ 432,104	\$ 1,013,390	\$ 581,286	135%
Intergovernment Rev - Federal	3,007,745	3,418,621	2,565,981	(852,640)	-25%
Intergovernment Rev - Other	2,877	681,325	242,311	(439,014)	-64%
Charges For Services	240,574	289,390	289,558	168	-
Other Financing Sources	41,515	2,000,000	2,141,337	141,337	7%
Intrafund Revenue	295,157	295,156	295,156	-	-
Total Revenues	\$ 4,134,923	\$ 7,116,596	\$ 6,547,733	\$ (568,863)	-8%
<u>Net County Cost</u>	\$ 123,358	\$ 780,465	\$ 756,934	\$ (23,531)	-3%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	34	34	34	-	

PROBATION – GRANTS - 3432

FUNCTION

The Probation-Grants budget contains recommended appropriations for programs funded by State and Federal grants.

OVERVIEW

The FY 2025-26 Recommended Budget of \$7,304,667 represents an 8% (\$592,394) decrease from the FY 2024-25 Adopted Budget. Revenues recommended at \$6,547,733 represent an 8% (\$568,863) decrease from the FY 2024-25 Adopted Budget. The decrease in appropriations and revenues are primarily due to the reduced funding for the Probation Mobile Services Center Program and Office of Youth and Community Restoration (OYCR) Less Restrictive Placement Grant. Net County Cost (NCC) of \$756,934 represents a 3% (\$23,531) decrease from the FY 2024-25 Adopted Budget. Staffing is recommended at 34 positions, the same as the current staffing level.

SUMMARY OF CAO RECOMMENDATIONS

Grant Programs

James Rowland Crime Victim Assistance Center (\$1,856,728)

Grant Funds:.....\$1,805,269.....County Match: \$51,459

James Rowland Crime Victim Assistance Center provides services to victims of violent crimes including coordination of psychiatric, legal, medical, and crisis intervention services and assists victims in completing State indemnification applications. The FY 2025-26 recommended revenue is a 5% (\$80,001) increase over the FY 2024-25 Adopted Budget. The Program is supported with grant funds of \$1,805,269 and \$51,459 in NCC. This Program funds one Probation Services Manager, three Senior Victim Witness Advocates, 10 Victim Witness Advocates, one Office Assistant, two Extra-Help Student Workers, and one Program Technician position.

Elder Abuse Program (\$217,950)

Grant Funds:.....\$196,906.....County Match: \$21,044

The Elder Abuse Program provides services to victims of elder abuse including coordination of psychiatric, legal, medical, and crisis intervention services. The grant is a fixed amount (\$196,906) and any cost above the grant amount is NCC. The FY 2025-26 recommended funding represents a 501% (\$17,545) increase in NCC from the FY 2024-25 Adopted Budget. This Program funds two Victim Witness Advocate positions.

Post-Conviction Drug Court (PCDC) (\$440,239)

Grant Funds:.....\$432,708.....County Match: \$7,531

PCDC is a multi-agency effort to provide sentencing alternatives for drug offenders to reduce recidivism. The FY 2025-26 recommended funding is a 5% (\$19,088) increase over the FY 2024-25 Adopted Budget. This Program is funded with Drug Partnership grant funds available through the Department of Behavioral Health (\$295,156) and Community Corrections Performance Incentive (Senate Bill 678) funds (\$137,552). Senate Bill 678 provides funding from the State to counties based on the costs avoided by the Department of Corrections and

Rehabilitation due to a reduction in the percentage of adult probationers sent to prison from counties for a probation failure. This Program funds two Deputy Probation Officers (DPO) and one Probation Technician position.

Victim Services Gap Program (\$450,542)

Grant Funds:.....None.....County Match: \$450,542

The Victim Services Gap Program provides services to crime victims to meet their needs, including those that reside in rural areas, to minimize the effects of trauma of crime, to facilitate emotional recovery, and when applicable, to assist the victim with State compensation. The goal of the Program is to extend services to rural crime victims, provide immediate and extended housing, and accessible victim transportation. The FY 2025-26 recommended funding is an 8% (\$37,783) decrease from the FY 2024-25 Adopted Budget. The NCC is \$450,542. This Program funds one DPO and three Victim Witness Advocate positions.

Office of Traffic Safety Intensive Probation Supervision for High-Risk Felony and Repeat DUI Program (OTS) (\$393,224)

Grant Funds:.....\$393,224.....County Match: None

The OTS Program provides for intensive supervision of repeat DUI offenders. The FY 2025-26 recommended funding of \$393,224 is a 3% (\$13,240) increase over the FY 2024-25 Adopted Budget. The OTS Program improves collaboration and information sharing between law enforcement agencies and the Probation Department and enhances the ability to arrest probationers identified with outstanding warrants, violations of probation, and who are a danger to the community. This Program funds two DPO positions.

Probation Specialized Supervision Program (\$282,419)

Grant Funds:.....\$225,995.....County Match: \$56,424

The Probation Specialized Supervision Program provides for intensive supervision of high-risk offenders convicted of a violent crime related to domestic violence, sexual assault, dating violence, and/or stalking. The FY 2025-26 recommended funding of \$282,419 is a 19% (\$44,867) increase over the FY 2024-25 Adopted Budget. The grant funds one DPO and one Victim Witness Advocate position. The DPO provides intensive supervision, and the Victim Witness Advocate engages victims to minimize further trauma to them and their families by providing protection and referrals to supportive services and counseling. The Program is supported with grant funds of \$225,995, and \$56,424 of NCC for the match requirement from CalOES.

Adult Re-Entry Planning Program (\$952,599)

Grant Funds:.....\$952,599.....County Match: None

The Adult Re-entry Planning Program will provide contracted re-entry case management and supportive services to facilitate successful re-entry into the community. The targeted population consists of both male and female, aged 18-30, committed to Fresno County Jail and/or on current supervision for a minimum of 60 days, affiliated or previously affiliated with gangs, and with a medium to high risk to reoffend. The goal of the Program is to reduce gang activity after release from custody and increase public safety. Services will start a minimum 60 days pre-release and continue up to six months post-release. The FY 2025-26 recommended funding is a 1% (\$11,514) decrease from the FY 2024-25 Adopted Budget. The grant funds one DPO to supervise the participants in the Program and collaborate with and monitor the contractors in addressing the participants' needs and ensuring their progress.

Human Trafficking Program (\$102,947)

Grant Funds:.....\$0.....County Match: \$102,947

The Human Trafficking Program provides support and assistance to human trafficking victims. The FY 2025-26 recommended funding is a 9% (\$9,922) decrease from the FY 2024-25 Adopted Budget. This Program funds one Senior Victim Witness Advocate position. The position conducts outreach to increase awareness of the human trafficking epidemic and services available to victims. In addition, this position serves as the human trafficking subject-matter expert of the James Rowland Crime Victim Assistance Center, which the Probation Department has operated since 1975. The Program also links victims to short-term needs (clothing, food, emergency shelter, medical care) and long-term needs (mental health services, permanent housing, and childcare).

Driving Under the Influence Court (\$238,710)

Grant Funds:.....\$204,662.....County Match: \$34,048

The Superior Court of California, County of Fresno (Court) was awarded an Office of Traffic Safety grant. The FY 2025-26 recommended funding is a 20% (\$39,575) increase over the FY 2024-25 Adopted Budget and includes grant funding in the amount of \$204,662 and \$34,048 in NCC to fund the DUI Treatment Court. This grant funds two DPO positions to facilitate the program.

SAKI Grant (\$84,896)

Grant Funds:.....\$84,896.....County Match: None

The City of Fresno Police Department was awarded the SAKI Grant. The FY 2025-26 recommended funding is a 6% (\$5,359) decrease from the FY 2024-25 Adopted Budget. Grant funding in the amount of \$84,896 will be used to fund enhancements to the City's Sexual Assault Cold Case Unit in partnership with the James Rowland Crime Victim Assistance Center. This will significantly increase the available assistance for victims of sexual assault identified in cold cases. This grant funds one Victim-Witness Advocate position.

Mobile Probation Service Centers Grant (\$131,373)

Grant Funds:.....\$131,373.....County Match: None

The \$131,373 is the remaining grant fund. The Mobile Probation Service Centers Grant Program (MPSC) was established in the State Budget Act of 2022 (Assembly Bill 178, Chapter 43, Statutes of 2022). The program provides funding for the purchase of vehicles, equipment, telecommunications, and other technology needed to operate mobile probation service centers to assist probationers, particularly individuals who are unhoused and struggling with meeting probation requirements. This program will continue to fund the purchased camper style vans, computer equipment, and necessary office supplies to implement the program.

Less Restrictive Placement Grant (\$1,877,790)

Grant Funds:.....\$1,877,790.....County Match: None

The California Health and Human Services Agency, OYCR Less Restrictive Placement Grant funding allows for development and support of less restrictive programs pursuant to Welfare & Institutions Code Section 875(f)(1). The FY 2025-26 recommended funding is a 6% (\$122,210) decrease from the FY 2024-25 Adopted Budget. Awarded funds must be used to support partnerships with community-based service providers that will help individual youth in the step-down transition through less restrictive programs and settings, and to directly help the youth

meet their own needs after transition to home or community living, while still completing their commitment term.

Organized Retail Theft Grant (\$242,311)

Grant Funds:.....\$242,311.....County Match: None

The Organized Retail Theft (ORT) Grant Program was established in Senate Bill 154 (Chapter 43, Statutes of 2022) to support local law enforcement agencies in preventing and responding to organized retail theft, motor vehicle or motor vehicle accessory theft, or cargo theft. The FY 2025-26 recommended funding is a 64% (\$439,014) decrease from the FY 2024-25 Adopted Budget. The intent of this program is to enhance the collaborative effort of local law enforcement agencies to implement the Fresno Metropolitan Area Organized Retail Theft Task Force with the primary objective of combatting and aggressively prosecuting organized retail theft offenders.

Salaries and Benefits

- Salaries and Benefits recommended at \$4,155,983 represent a 4% (\$177,914) increase over the FY 2024-25 Adopted Budget primarily due to negotiated increases and added programs.

Services and Supplies

- Services and Supplies recommended at \$3,083,684 represent a 10% (\$324,734) decrease from the FY 2024-25 Adopted Budget primarily due to the reduction of allocation of the Less Restrictive Placement and the Organized Retail Theft grants.
 - Account 7295 Professional & Specialized Services recommended at \$2,678,461 represents a 10% (\$304,535) decrease from the FY 2024-25 Adopted Budget due to a decrease in OYCR funding.

Capital Assets

- Capital Assets recommended at \$65,000 represent a 69% (\$145,574) decrease from the FY 2024-25 Adopted Budget and will be used to modify and uplift the Probation Mobile Service Center vans.

Recommended funding includes:

Van modification/uplifting.....\$65,000.....Program Number 91866

SUMMARY OF REVENUES

- Revenues are recommended at \$6,547,733 and represent an 8% (\$568,863) decrease from the FY 2024-25 Adopted Budget primarily due to decreased funding for the Mobile Probation Service Centers Program and OYCR Less Restrictive Grant.
 - Intergovernmental Revenues – State recommended at \$1,013,390 represent a 135% (\$581,286) increase over the FY 2024-25 Adopted Budget primarily due to the increase in the state allocation for the James Rowland Crime Victim Assistance Center.
 - Intergovernmental Revenues – Federal recommended at \$2,565,981 represent a 25% (\$852,640) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in grant funding for the James Rowland Crime Victim Assistance Center.

- Intergovernmental Revenues – Other recommended at \$242,311 represent a 64% (\$439,014) decrease from the FY 2024-25 Adopted Budget primarily due to the projected decrease in services and supplies expenditures for the Organized Retail Theft (ORT) program.

Probation - Grants - 3432

REGULAR SALARIES **BUDGETED POSITIONS** **RECOMMENDED**

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
2003	Assist Dep Chief Probation Off	3,923	1	1	\$122,271
2005	Deputy Probation Officer IV	2,730	5	5	457,575
2007	Deputy Probation Officer III	2,470	2	2	165,604
2010	Deputy Probation Officer II	2,190	1	1	62,549
2015	Deputy Probation Officer I	1,943	1	1	65,100
2033	Victim Witness Advocate	1,805	17	17	896,019
2034	Sr Victim-Witness Advocate	1,986	4	4	261,994
2066	Probation Technician II	1,549	1	1	51,885
3080	Office Assistant II	1,606	1	1	47,435
3621	Program Technician II	1,820	1	1	60,983
Subtotal			34	34	\$2,191,415
	Bilingual Pay				6,500
	Retention Pay				68,545
TOTAL REGULAR SALARIES					\$ 2,266,460

Probation - Juvenile Justice Campus

BUDGET 3440

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 26,853,423	\$ 31,126,221	\$ 32,761,993	\$ 1,635,772	5%
Services and Supplies	14,541,202	18,842,655	19,815,842	973,187	5%
Other Financing Uses	-	-	237,835	237,835	-
Total Appropriations	\$ 41,394,625	\$ 49,968,876	\$ 52,815,670	\$ 2,846,794	6%
<u>Revenues</u>					
Intergovernment Rev - State	\$ 5,546,400	\$ -	\$ -	\$ -	-
Intergovernment Rev - Federal	157,974	225,000	225,000	-	-
Charges For Services	267	-	-	-	-
Miscellaneous Revenues	588	-	-	-	-
Other Financing Sources	16,421,629	29,891,164	33,671,136	3,779,972	13%
Intrafund Revenue	206,376	-	-	-	-
Total Revenues	\$ 22,333,235	\$ 30,116,164	\$ 33,896,136	\$ 3,779,972	13%
<u>Net County Cost</u>	\$ 19,061,390	\$ 19,852,712	\$ 18,919,534	\$ (933,178)	-5%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	269	241	241	-	

PROBATION – JUVENILE JUSTICE CAMPUS - 3440

FUNCTION

The Juvenile Justice Campus (JJC) Division of the Probation Department provides facilities for the detention, control, and commitment of juveniles pursuant to California State Juvenile Court law and Department of Juvenile Justice standards as inspected by the Board of State and Community Corrections. Programs and services provided at the state-of-the-art JJC are informed by Fresno County Probation's partnership with the University of Cincinnati Corrections Institute, to design services using a multidisciplinary team approach to respond to youth behavior and utilize Core Correctional Practices to reduce misconducts and lower recidivism. This program model provides a viable way to maintain the safety and security of the facility, and therefore reduces the need for more restrictive confinement. This basis is enhanced by the adoption of a more comprehensive approach for staff use of verbal de-escalation and least restrictive means to manage behavior on the units. Various other programs, such as substance abuse treatment, gender-specific treatment, mentoring, cognitive behavioral therapies, arts, and career technical education, provide youth a wide range of opportunities to improve their overall social and living skills.

OVERVIEW

The FY 2025-26 Recommended Budget of \$52,815,670 represents a 6% (\$2,846,794) increase over the FY 2024-25 Adopted Budget primarily due to increases in health insurance contribution rates, contracted services, and projected utility costs. Revenues estimated at \$33,896,136 represent a 13% (\$3,779,972) increase over the FY 2024-25 Adopted Budget primarily due to an increase in the use of available Division of Juvenile Justice (DJJ) Realignment funds, CalAIM PATH funds, and Juvenile Realignment funds. A 13% (\$2,126,536) Salary Savings was used in calculating Regular Salaries, with related benefits savings of \$1,639,391. Net County Cost of \$18,919,534 represents a 5% (\$933,178) decrease from the FY 2024-25 Adopted Budget. Staffing is recommended at 241 positions, the same as the current staffing level.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$32,761,993 represents a 5% (\$1,635,772) increase over the FY 2024-25 Adopted Budget primarily due to the inclusion of retention pay and congregate settings retention pay used in calculating Regular Salaries. Staffing is recommended at 241 positions, the same as the current staffing level.

Recommended funding includes:

- Account 6550 Workers Comp Contribution recommended at \$1,163,741 represents a 19% (\$281,007) decrease from the FY 2024-25 Adopted Budget based on contribution rates and claim history.
- Account 6600 Health Insurance Contribution recommended at \$3,024,685 represents a 10% (\$283,094) increase over the FY 2024-25 Adopted Budget based on estimated enrollment and an increase in the contribution rate.

Services and Supplies

- Services and Supplies recommended at \$19,815,842 represent a 5% (\$973,187) increase over the FY 2024-25 Adopted Budget primarily due to increases in contracted services and projected utility costs.

Recommended funding includes:

- Account 7025 Clothing & Personal Supplies recommended at \$150,000 represents a significant (\$144,000) increase over the FY 2024-25 Adopted Budget as expenses are now being appropriately attributed to this account.
- Account 7101 General Liability Insurance recommended at \$275,945 represents a 59% (\$400,451) decrease from the FY 2024-25 Adopted Budget due to Risk Management rate decreases for FY 2025-26.
- Account 7295 Professional & Specialized Services recommended at \$7,124,590 represents a 16% (\$1,002,729) increase over the FY 2024-25 Adopted Budget primarily due to the addition of contracted services for the DJJ Realignment programs, anticipated CalAIM programs, and increase in the medical and behavioral health contracted services.
- Account 7296 Data Processing Services recommended at \$315,194 represents a 65% (\$597,299) decrease from the FY 2024-25 Adopted Budget due to Information Technology rate decreases for FY 2025-26.
- Account 7430 Utilities recommended at \$3,902,207 represents an 18% (\$589,433) increase over the FY 2024-25 Adopted Budget based on projected utility rates.

Other Financing Uses

- Other Financing Uses recommended at \$237,835 accounts for a transfer to the Department of Behavioral Health for the provision of mental health services to youth at the JJC.

SUMMARY OF REVENUES

- Revenues are recommended at \$33,896,136 and represent a 13% (\$3,779,972) increase over the FY 2024-25 Adopted Budget primarily due to the use of available DJJ Realignment funds, CalAIM PATH funds, and other Juvenile Realignment funds.
- Other Financing Sources recommended at \$33,671,136 represent a 13% (\$3,779,972) increase over the FY 2024-25 Adopted Budget primarily due to the use of available DJJ Realignment funds, CalAIM PATH funds, and other Juvenile Realignment funds.

Probation - Juvenile Justice Campus - 3440

REGULAR SALARIES

BUDGETED POSITIONS

RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
1931	Social Work Practitioner	2,657	1	1	\$80,581
2003	Assist Dep Chief Probation Off	3,923	5	5	607,157
2005	Deputy Probation Officer IV	2,730	1	1	91,515
2007	Deputy Probation Officer III	2,470	1	1	82,802
2021	Supvsng Juv Correctional Offcr	2,912	15	15	1,456,471
2022	Sr Juvenile Correctional Offcr	2,692	37	37	3,063,862
2023	Juvenile Correctional Offcr II	2,338	87	87	6,570,353
2025	Juvenile Correctional Offcr I	1,909	73	73	3,777,465
2045	Deputy Chief Probation Officer	5,008	1	1	148,659
2291	Staff Analyst I	2,154	1	1	56,362
2292	Staff Analyst II	2,387	1	1	68,851
3070	Supvsng Office Assistant	1,919	1	1	63,986
3080	Office Assistant II	1,606	2	2	105,014
3110	Office Assistant I	1,458	3	3	114,064
3161	Administrative Assistant II-C	1,953	2	2	120,423
3440	Stock Clerk	1,341	2	2	82,496
3620	Program Technician I	1,627	1	1	42,719
5029	Dietary Aide	1,368	7	7	299,744
Subtotal			241	241	\$16,832,524
	Bilingual Pay				26,260
	Congregate Settings Retention Pay				864,017
	Holiday Payout				100,000
	Retention Pay				568,475
	Shift Differential				100,000
	Total Salary Savings				(2,126,536)
TOTAL REGULAR SALARIES					\$ 16,364,740

Public Defender

BUDGET 2880

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 25,050,064	\$ 29,497,132	\$ 28,897,137	\$ (599,995)	-2%
Services and Supplies	3,778,231	3,805,364	4,349,123	543,759	14%
Other Financing Uses	28,629	-	-	-	-
Total Appropriations	\$ 28,856,924	\$ 33,302,496	\$ 33,246,260	\$ (56,236)	-
<u>Revenues</u>					
Intergovernment Rev - State	\$ 653,546	\$ 1,003,368	\$ 791,841	\$ (211,527)	-21%
Intergovernment Rev - Other	1,083	-	30,000	30,000	-
Charges For Services	54,645	358,368	358,368	-	-
Miscellaneous Revenues	379	-	-	-	-
Other Financing Sources	3,073,509	3,073,300	4,151,869	1,078,569	35%
Intrafund Revenue	1,275,078	1,312,914	1,064,035	(248,879)	-19%
Total Revenues	\$ 5,058,240	\$ 5,747,950	\$ 6,396,113	\$ 648,163	11%
<u>Net County Cost</u>	\$ 23,798,683	\$ 27,554,546	\$ 26,850,147	\$ (704,399)	-3%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	171	171	171	-	

PUBLIC DEFENDER – 2880

FUNCTION

The Public Defender's Office is a key partner in the justice system, working alongside the Sheriff, District Attorney, Probation, and the Fresno County Superior Court. Together, these partners aim to ensure public safety and the efficient administration of justice in Fresno County. The Public Defender's role is to represent individuals charged with criminal offenses who cannot afford an attorney. The Public Defender's Office provides legal counsel, investigate cases, secure witnesses, and defend clients' interests in court. This right to counsel is guaranteed by the Sixth Amendment of the U.S. Constitution and California state law. Beyond representing those accused of felonies and misdemeanors, the Public Defender's Office also provides legal representation in juvenile delinquency cases, contempt cases, child support cases, conservatorship cases, mental health cases, and other matters where an individual's liberty is at stake. Additionally, the Public Defender participates in various specialty courts, including Family Behavioral Health Court, Misdemeanor Drug Court, Misdemeanor DUI Court, Behavioral Health Court, Veteran's Treatment Court, and JobWise, an interdepartmental agreement with the Department of Social Services that assists with client legal matters.

OVERVIEW

The FY 2025-26 Recommended Budget of \$33,246,260 represents a less than 1% (\$56,236) decrease from the FY 2024-25 Adopted Budget, primarily due to vacancy rates in the Department. Revenues recommended at \$6,396,113 represent an 11% (\$648,163) increase over the FY 2024-25 Adopted Budget, primarily due to an increased need in client services from other Counties and the capturing of revenue for mandated costs. Net County Cost recommended at \$26,850,147 represents a 3% (\$704,399) decrease over the FY 2024-25 Adopted Budget. Staffing is recommended to remain at the current level of 171 positions. A 9% Salary Savings (\$1,684,560) was used in calculating Regular Salaries with related benefit savings of \$988,722.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** Maintain a strong emphasis on recruitment and retention efforts to achieve optimal staffing levels. Continue to champion the vital work of our Defense Social Worker team, whose services are instrumental in addressing the underlying causes of client behavior. These professionals design tailored treatment plans, educate the criminal justice system on critical factors such as mental health, substance use, and medical issues, and contribute to reducing community recidivism. Their impact not only supports rehabilitation but also generates substantial cost savings for both County and State governments. Additionally, uphold fiscal responsibility by adhering to budgetary guidelines and ensuring prudent financial management.
- **Performance Metric:** Sustain current staffing levels while monitoring turnover and hiring trends for assessment at the close of the fiscal year. Systematically track and record the number of clients served by the Defense Social Worker team to evaluate impact and service reach. Collaborate with the CAO's office to ensure strategic and appropriate personnel additions based on operational needs and budgetary considerations.

FY 2024-25

- **Goal:** Maintain a strong focus on hiring and retention initiatives to achieve full staffing potential. Continue to support the endeavors of the Defense Social Worker team. Our Defense Social Workers offer a crucial service by tackling the root causes of our clients' behavior. They develop treatment options, inform the criminal justice system about mental health issues, substance abuse, and medical conditions, and ultimately help reduce recidivism in the community. This work saves millions of dollars for County and State governments.
- **Outcome/Result:** The Defense Social Work team continued bringing expertise in specific areas such as mental health, substance abuse, and trauma. This addition enables experience working in interdisciplinary teams, facilitating integrated care through close collaboration with medical, legal, and educational professionals. The addition of two immigration attorneys provided expertise on how charges may affect immigration status, support post-conviction relief efforts, and help prevent deportation due to legal missteps. Their presence increases equity for low-income clients who lack access to private immigration counsel, while also offering cost-effective guidance that benefits the broader justice system.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$28,897,137 represent a 2% (\$599,995) decrease from the FY 2024-25 Adopted Budget. Staffing is recommended at the current level of 171 positions.

Services and Supplies

- Services and Supplies recommended at \$4,349,123 represent a 14% (\$543,759) increase over the FY 2024-25 Adopted Budget primarily due to increases in General Services rates and increased costs in materials and supplies.
 - Account 7101 General Liability Insurance recommended at \$156,942 represents a 198% (\$104,202) increase over the FY 2024-25 Adopted Budget due to increased rates provided by Risk Management.
 - Account 7296 Data Processing Services recommended at \$1,328,959 represents a 11% (\$132,354) increase over the FY 2024-25 Adopted Budget due to increased rates in Data Storage provided by Internal Services and estimated usage for FY 2025-26.
 - Account 7311 End User Software recommended at \$244,000 represents a 45% (\$200,300) decrease over the FY 2024-25 Adopted Budget due to contractual obligation ending with several vendors and estimated usage for FY 2025-26.
 - Account 7345 Facility Operation & Maintenance recommended at \$747,697 represents a 111% (\$392,776) increase from the FY 2024-25 Adopted Budget based on increased usage and increases to materials, supplies, and labor.

SUMMARY OF REVENUES

- Revenues are recommended at \$6,396,113 and represent an 11% (\$648,163) increase over the FY 2024-25 Adopted Budget.

Recommended funding includes:

- Intergovernmental Revenues - State recommended at \$791,841 represent a 21% (\$211,527) decrease over the FY 2024-25 Adopted Budget due to a decrease in anticipated state mandated grant funds.
- Other Financing Sources recommended at \$4,151,869 represent a 35% (\$1,078,569) increase over the FY 2024-25 Adopted Budget primarily due to the reclassification of Criminal Justice Facility Construction Fund revenues to the correct account.
- Intrafund Revenues recommended at \$1,064,035 represent a 19% (\$248,879) decrease from the FY 2024-25 Adopted Budget primarily due to the reclassification of Criminal Justice Facility Construction Fund revenues to correct account

PENDING FACTORS

The launch of the Community Assistance, Recovery, and Empowerment (CARE) Court program presents a significant operational consideration. Implemented in Fresno County in December 2024, CARE Court is designed to provide mental health and substance use disorder services to individuals experiencing homelessness or involved in the criminal justice system. Funding for the program has been approved and will be included in FY 2025-26.

Public Defender - 2880

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0267	Assist Public Defender	7,767	1	1	\$242,092
1202	Paralegal	2,202	10	10	660,662
1217	Senior Paralegal	2,423	1	1	80,905
1208	Chief Defense Attorney	7,046	5	5	1,082,532
1240	Defense Attorney I	2,980	30	30	2,369,098
1241	Defense Attorney II	3,478	2	2	184,429
1242	Defense Attorney III	4,173	13	13	1,434,357
1243	Defense Attorney IV	4,884	29	29	4,188,962
1245	Sr Defense Attorney	5,257	20	20	3,428,141
1261	Legal Assistant	1,606	13	13	605,715
1262	Senior Legal Assistant	1,772	6	6	331,738
1263	Supervising Legal Assistant	1,951	3	3	189,194
1264	Chief Legal Assistant	2,156	1	1	64,299
1764	Defense Investigator I	2,265	1	1	59,155
1765	Defense Investigator II	2,742	17	17	1,472,069
1766	Sr Defense Investigator	3,387	4	4	428,619
1798	Chief Defense Investigator	4,326	1	1	134,819
1931	Social Work Practitioner	2,657	2	2	166,484
1980	Defense Social Worker I	1,943	1	1	50,518
1981	Defense Social Worker II	2,141	2	2	115,930
1982	Defense Social Worker III	2,407	2	2	157,651
1983	Defense Social Work Supervisor	2,931	1	1	97,729
2209	Executive Assistant	2,485	1	1	82,295
2212	Business Systems Analyst III	2,916	1	1	89,454
2240	Sr Business Systems Analyst	3,265	1	1	109,007
2394	Departmental Business Manager	4,119	1	1	122,271
3215	Accountant II	2,505	1	1	75,856
8088	Public Defender	8,075	1	1	244,894
Subtotal			171	171	\$18,268,875
Assignment Pay					285,795
Auto Allowance					7,800
Bilingual Pay					52,000
Retention Pay					114,594

Specialization Pay	85,267
Total Salary Savings	(1,684,560)
TOTAL REGULAR SALARIES	\$ 17,129,771

Department Of Public Health

BUDGET 5620

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 50,180,162	\$ 62,634,786	\$ 61,805,616	\$ (829,170)	-1%
Services and Supplies	41,721,883	55,135,489	52,092,119	(3,043,370)	-6%
Other Financing Uses	254,048	320,000	20,133,468	19,813,468	6,192%
Capital Assets	726,989	6,915,700	10,123,124	3,207,424	46%
Total Appropriations	\$ 92,883,082	\$ 125,005,975	\$ 144,154,327	\$ 19,148,352	15%
<u>Revenues</u>					
Licenses, Permits, & Franchises	\$ 172,691	\$ 186,313	\$ 195,973	\$ 9,660	5%
Fines, Forfeitures, & Penalties	1,400	1,000	1,725	725	73%
Revenue From Use of Money & Property	146,454	299,764	349,803	50,039	17%
Intergovernment Rev - State	21,953,684	21,098,280	21,667,185	568,905	3%
Intergovernment Rev - Federal	27,861,229	33,128,087	19,314,801	(13,813,286)	-42%
Charges For Services	12,629,119	13,695,126	15,267,663	1,572,537	11%
Miscellaneous Revenues	611,735	80,500	108,500	28,000	35%
Other Financing Sources	24,800,256	51,343,628	79,601,186	28,257,558	55%
Intrafund Revenue	2,315,159	2,176,022	1,609,184	(566,838)	-26%
Total Revenues	\$ 90,491,726	\$ 122,008,720	\$ 138,116,020	\$ 16,107,300	13%
<u>Net County Cost</u>	\$ 2,391,356	\$ 2,997,255	\$ 6,038,307	\$ 3,041,052	101%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	449	436	408	(28)	

PUBLIC HEALTH – 5620

FUNCTION

The mission of the Department of Public Health is to promote, preserve, and protect the health of the community. The Department serves four essential public health functions: health care, community health, environmental health, and emergency preparedness and response. These functions are administered through services provided in seven core divisions: Children's Medical Services, Emergency Services, Community Health, Environmental Health, Public Health Nursing, Health Policy and Wellness, and Epidemiology Surveillance Data Management. The Department also supports and manages the County's Office of Emergency Services, the Operational Area Lead Agency; the contract with Fresno Humane Animal Services to provide animal control services, quarantine services, and leash law enforcement; and provides necessary medical support and health realignment funding to the Sheriff's Office in its administration of the jail's correctional health contract (WellPath). The Department currently collaborates, and shares oversight of the services provided by the Juvenile Justice Campus (JJC) correctional health contract (WellPath), which is administered by the Probation Department.

OVERVIEW

The FY 2025-26 Recommended Budget of \$144,154,327 represents a 15% (\$19,148,352) increase over the FY 2024-25 Adopted Budget. This is due to an increase in Salaries and Benefits, and the Department recognizing Jail and Juvenile Justice Campus Medical Contract costs that previously had been budgeted in Org 5243 Local Health and Welfare Trust Fund. The change in this budgeting practice will allow for increased transparency on public health funding allocations. Revenues recommended at \$138,116,020 represent a 13% (\$16,107,300) increase over the FY 2024-25 Adopted Budget. Despite a shift away from funded COVID-19 response activities, and the elimination of Federal COVID-19 related funding, this increase is primarily due to the additional \$19,898,468 Transfers-In of Realignment Revenue budgeted to offset the Jail and JJC Medical Contract cost. Net County Cost (NCC) recommended at \$6,038,307 represents a 101% (\$3,041,052) increase over the FY 2024-25 Adopted Budget, which is used to fully offset the costs for Animal Control Services. Salary Savings was not used due to the elimination of 13 vacant positions during the FY 2024-25 and 28 vacant positions during this FY 2025-26 budget for a total elimination of 41 vacant positions. Staffing is recommended at 408 positions.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** Develop and implement a funding mitigation strategy to address reductions in federal funding, ensuring continuity of essential public health services.
- **Performance Metric:** Completion of a documented funding mitigation strategy of alternative funding sources, prioritization of core services, and implementation of at least one cost-saving revenue enhancing measure.
- **Goal:** By June 30, 2026, the Fresno County Animal Shelter (FHAS) will achieve financial stability and optimal staffing levels, enabling a sustainable improvement in animal care, a quantifiable increase in save rates, and a measurable enhancement in the efficiency and responsiveness of Animal Control services.
- **Performance Metric:** The Shelter will operate within its approved budget, maintaining staffing levels at 95% of budgeted full-time equivalents. This stability will contribute to a

minimum 5% increase in the overall save rate from the FY 2024-25 baseline (80%), a 15% reduction in the average time to adoption (Length of Stay), and a 10% increase in the number of Animal Control calls responded to within established service level agreements (relating to the increase in Field Services). These achievements will be validated through monthly financial and operational reports, quarterly performance audits, and a final presentation to the Board of Supervisors in August 2026.

FY 2024-25

- **Goal:** Develop a five-year department-wide budget to assess potential fiscal impacts and efficiently manage operational adjustments to align with funding availability while minimizing impact to the public. The strategic plan that is in development will assist in prioritizing funding for operational needs.
- **Outcome(s)/Result(s):** The Department completed its five-year department-wide budget projections and identified current spending patterns were not feasible with estimated revenues within the 5 years. The Department submitted to your Board the phase of the five-year budget plan to reduce costs by deleting a net 13 vacant positions. In addition, the Department is proposing an additional 28 vacant position deletion for FY 2025-26. The advanced budget planning assisted the Department when there were immediate Federal cuts administered during FY 2024-25.
- **Goal:** Ensure that half of the Department staff receive additional upskills training coordinated by the Workforce Development team by Fall 2025. Obtain a 90% response rate through post-training surveys/evaluations.
- **Outcomes(s)/Result(s):** In August 2024, the Department launched a training partnership with California State University, Fresno (CSUF), to provide staff with upskilling opportunities. Alongside additional training programs offered through County and departmental partners, a total of 193 employees (representing 52% of filled positions) participated in at least one training session coordinated by the Workforce Development team. The Department achieved an 85% response rate (482 out of 567 attendees) on post-training surveys from CSUF trainings, which are expected to continue through February 2026. The Workforce Development team will emphasize the importance of completing post-training surveys to enhance training evaluation and facilitate continuous improvement.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

The Department was issued an immediate Federal reduction of funding with a loss estimated between \$11 - \$13 million. This required immediate termination of many service contracts, reduction of equipment that supports laboratory and epidemiological surveillance, and staffing levels. Reduction of Federal funding has been contested by 23 states and a temporary restraining order was issued. The Department has received notice from the State that there is no guarantee funding will be available at the end of the legal process. The Department will monitor the situation closely and adhere to the written correspondence from the Federal funding agency and/or State agency.

The Board of Supervisors (Board) approved a new agreement for animal control services that will require a total \$5.1 million annually in NCC. These additional resources are being implemented immediately, and an annual report will be presented to the Board. In addition, the Board approved an ordinance relating to breeding that will assist with extensive overbreeding issues in the dog and cat population. With the additional animal resources and enforcement tools available to the Department, this will assist with the overpopulation at the shelter and throughout the County.

The Department leads the County's efforts to build a County Information Exchange (CIE) to improve data sharing among County departments, healthcare providers, social service providers, and school districts. This will allow for improved care coordination and thus reduce duplication of services throughout the multiple agencies and service providers. The Department will launch the first phase related to suicide prevention with two school districts—Sanger Unified and Central Unified in September 2025. The second phase is estimated to commence by May 2026.

Salaries and Benefits

- Salaries and Benefits recommended at \$61,805,616 represent a 1% (\$829,710) decrease from the FY 2024-25 Adopted Budget due to increases in salary adjustments, benefits and the deletion of 41 vacant positions (13 in FY 2024-25 and 28 in FY2025-26), reducing total allocations from 449 to 408 positions.

Recommended funding includes:

- Account 6200 Extra-Help recommended at \$982,557 represents a 77% (\$427,446) increase over the FY 2024-25 Adopted Budget primarily due to Health Officer and California Forensic Medical Group (CFMG)/Jail medical oversight costs.
- Account 6300 Overtime recommended at \$193,500 represents a 38% (\$118,196) decrease from the FY 2024-25 Adopted Budget due to department-wide efforts to reduce costs and work within current resource parameters.

Services and Supplies

- Services and Supplies recommended at \$52,092,119 represent a 6% (\$3,043,370) decrease from the FY 2024-25 Adopted Budget primarily due to a reduction in costs covered by the American Rescue Plan Act (ARPA), Immunization (IZ) and Epidemiology and Laboratory Capacity (ELC) grants.

Recommended funding includes:

- Account 7039 Mobile Communication recommended at \$939,386 represents a 55% (\$335,094) increase over the FY 2025-25 Adopted Budget based on estimates provided by Information Technology Services Department (ITSD) for radio network access.
- Account 7106 Medical Malpractice Insurance recommended at \$864,361 represents a 22% (\$154,588) increase over the FY 2024-25 Adopted Budget due to an increase in insurance rates and claim history.
- Account 7175 Property Insurance recommended at \$473,004 represents a 27% (\$178,441) decrease from the FY 2024-25 Adopted Budget due to a decrease in insurance rates and claim history.
- Account 7205 Maintenance-Equipment recommended at \$577,719 represents a 187% (\$376,115) increase over the FY 2024-25 Adopted budget for the installation of fiber optic cables throughout the Brix-Mercer building.
- Account 7235 Medical, Dental & Lab Supplies recommended at \$550,170 represents a 37% (\$328,290) decrease from the FY 2024-25 Adopted Budget based on a decrease in program need and State grant allocations.
- Account 7265 Office Expense recommended at \$310,722 represents a 27% (\$113,768) decrease from the FY 2024-25 Adopted Budget to account for a combination of decrease in program needs, reduction of State and Federal grant allocations, and an increase of operating costs.
- Account 7296 Data Processing Services recommended at \$4,889,043 represents a 23% (\$1,459,429) decrease from the FY 2024-25 Adopted Budget based on estimates from ITSD and due mostly to an elimination of overhead-charge methodology.

- Account 7309 Computer Service Software recommended at \$657,788 represents a 41% (\$452,354) decrease from the FY 2024-25 Adopted Budget based upon the reduction of program needs, changing of accounting methodology for Avatar charges, a computer-based information system for client registration and service tracking, and the completion of the Firstwatch project, which is software that tracks the four-county Emergency Medical Services (EMS) system.
- Account 7345 Facility Operation & Maintenance recommended at \$2,331,094 represents a 67% (\$933,932) increase over the FY 2024-25 Adopted Budget based on estimates provided by the General Services Department (GSD).
- Account 7385 Small Tools & Instruments recommended at \$329,711 represents a 38% (\$202,213) decrease from the FY 2024-25 Adopted Budget based on a reduction of program need and to align with Department goals of maximizing resources.
- Account 7415 Transportation, Travel & Education recommended at \$315,762 represents a 26% (\$111,656) decrease from the FY 2024-25 Adopted Budget based on Department goals to optimize resources.
- Account 7416 Transportation, Travel & County Garage recommended at \$427,849 represents a 45% (\$133,001) increase over the FY 2024-25 Adopted Budget based on estimates provided by the General Services Department capturing an increase in rates/overhead costs.
- Account 7430 Utilities recommended at \$1,098,799 represents a 24% (\$215,746) increase over the FY 2024-25 Adopted Budget based on estimates provided by the General Services Department capturing an increase in utility rates and property taxes.
- Account 7611 Security Services recommended at \$457,771 represents a 68% (\$185,551) increase over the FY 2024-25 Adopted Budget based on estimates provided by the General Services Department capturing an increase in rates/overhead costs.

Other Financing Uses

- Other Financing Uses recommended at \$20,133,468 represent a significant (\$19,813,468) increase over the FY 2024-25 Adopted Budget primarily due to the Department recognizing the Jail and Juvenile Justice Campus Medical Contract cost that previously had been budgeted in 5243 Local Health and Welfare Trust Fund and to account for the Vital Statistics fees for State death and burial certificates.
 - (1) Vital Statistics - Death and Burial Certificate Fees.....\$235,000
 - (1) Sheriff and Probation – CFMG Contract costs.....\$19,898,468

Capital Assets

- Capital Assets recommended at \$10,123,124 represent a 46% (\$3,207,424) increase over the FY 2024-25 Adopted Budget primarily due to building improvements listed below:
 - Account 8150 Buildings & Improvements recommended at \$9,873,124 represents a 61% (\$3,731,624) increase over the FY 2024-25 Adopted Budget to account for the costs associated with three building reconfiguration projects which are expected to increase the health and safety of staff and consumers as well as increase usable space capacity.

Recommended funding includes:

- (1) Brix/Mercer Bldg. Roof Phase II.....\$73,124.....Program Number 91908
- (1) Brix-Mercer Building Basement.....\$8,200,000.....Program Number 91760
- (1) IZ & ESDM remodel.....\$1,600,000.....Program Number 92003

- Account 8300 Equipment recommended at \$250,000 represents a 68% (\$524,200) decrease from the FY 2024-25 Adopted Budget due to reduced number of anticipated equipment purchases.

Recommended funding includes:

(1) Boiler for Lab.....\$250,000.....Program Number 91987

SUMMARY OF REVENUES

- Revenues are recommended at \$138,116,020 and represent a 13% (\$16,107,300) increase over the FY 2024-25 Adopted Budget due to the following:
 - Intergovernment Revenues – Federal recommended at \$19,314,801 represent a 42% (\$13,813,286) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in grant funding for COVID-19 response activities, and reduction in Immunization Grant funds.
 - Charges for Services recommended at \$15,267,663 represent an 11% (\$1,572,537) increase over the FY 2024-25 Adopted Budget due to the Master Schedule of Fees (MSF) increases for Emergency Medical and Environmental Health Divisions.
 - Other Financing Sources recommended at \$79,601,186 represent a 55% (\$28,257,558) increase over the FY 2024-25 Adopted Budget primarily due to an increase in transfers of 1991 Realignment revenues based on eligible reimbursable expenditures and funds to be received from participation in the Voluntary Rate Range Program.
 - Intrafund Revenues recommended at \$1,609,184 represent a 26% (\$566,838) decrease from the FY 2024-25 Adopted Budget due to the cancellation and reduction of funds of Memorandum of Understandings (MOU) in Family Immunization and Public Health Nursing.

PENDING FACTORS

The Department anticipates significant fiscal and operational impacts in FY 2025-26 due to reductions associated with the One Big Beautiful Bill Act (OBBA). Emergency Preparedness Programs are facing a combined funding reduction of approximately \$394,463 across Public Health Emergency Preparedness (PHEP) Base, PHEP Lab, Hospital Bioterrorism Preparedness (HPP), and Local Emergency Medical Services Agency. These reductions will affect staffing support, readiness activities, and contracted deliverables. Additionally, the Nutrition Education & Obesity Prevention (NEOP) program is scheduled for termination effective September 30, 2025, resulting in a funding loss of \$2,200,760. This change will impact 8.15 positions, with an estimated personnel cost of \$967,562, and will eliminate critical subcontracted services supporting community-based nutrition education and engagement efforts. The Department is developing mitigation strategies to prioritize essential functions and assess opportunities to reassign affected staff to other funded programs.

A significant pending factor impacting the Department's FY 2025-26 budget is the continued increase in cost associated with the Jail Medical contract, for which Public Health is responsible for 42% of the total. In FY 2024-25, this share increased by \$1,733,109 and in FY 2025-26 it will rise by an additional \$4,953,310, bringing Public Health's total contribution from \$11,293,219 in FY 2023-24 to \$17,979,639 in FY 2025-26. These costs are paid using Health Realignment funds, which historically supported core Public Health Services. As a result of this funding shift to meet Jail and Juvenile Justice Campus obligations, the Department eliminated 13 positions in FY 2024-25 and is cutting another 28 positions in FY 2025-26. With projections showing continued annual

increases in the Jail Medical Contract over the next four years, Public Health will increasingly monitor the long-term sustainability of its programs and staffing capacity.

Department Of Public Health - 5620

REGULAR SALARIES

BUDGETED POSITIONS

RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0293	Assist Dir of Public Health	5,797	1	1	\$180,701
1304	Public Health Program Manager	3,923	1	1	122,271
1310	Div Mgr - Public Health Svs	4,770	4	4	580,931
1311	County Health Officer	9,914	1	1	257,764
1312	Deputy Public Health Officer	8,992	1	1	280,300
1313	Div Mgr - Environmental Hlth	4,770	1	1	125,820
1319	Health Education Assistant	1,664	6	6	302,036
1302	Senior Epidemiologist	3,769	1	1	125,859
1321	Epidemiologist	3,321	5	5	538,019
1320	Health Educator	2,377	11	11	812,962
1324	Health Education Specialist	2,046	28	27	1,661,028
1334	Public Health Microbiologist	3,197	2	2	210,475
1355	Sr Public Health Microbiologist	3,331	1	1	111,284
1338	Laboratory Technician	1,820	2	2	163,224
1344	Licensed Public Hlth Div Mgr	5,521	1	1	174,474
1345	Public Health Nurse I	3,477	13	11	1,100,582
1346	Public Health Nurse II	4,001	45	45	5,805,809
1360	Supvsng Public Health Nurse	4,762	8	8	1,248,572
1370	Div Mgr - Emergency Med Svs	4,770	1	1	148,686
1330	Sr Emergency Medical Svs Spec	2,765	5	5	461,570
1380	Emergency Medical Svs Spec1st	2,516	6	5	380,503
1386	Emergency Mgt Spec II	2,862	3	3	252,673
1387	Emergency Manager	4,326	1	1	134,819
1401	Communicable Disease Spec I	1,899	7	6	330,906
1402	Communicable Disease Spec II	2,030	14	14	904,086
1403	Supvsng Comm Disease Specialst	2,210	2	2	142,382
1404	Infection Preventionist	2,199	1		
1429	Medical Assistant	1,680	5	5	260,527
1451	Head Nurse	4,319	2	2	266,709
1450	Licensed Vocational Nurse II	2,151	1	1	67,502
1494	Licensed Vocational Nurse I	1,963	4	1	51,267
1495	Staff Nurse I	2,949	5	2	157,326
1497	Staff Nurse III	3,718	9	9	1,112,202
1555	Occupational Therapist I	3,289	1	1	85,898

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1557	Occupational Therapist III	4,080	3	3	391,395
1580	Physical Therapist I	3,289	3	1	85,898
1583	Physical Therapist III	4,080	5	5	646,862
1610	Rehabilitative Therapy Manager	4,770	1	1	148,685
1635	Therapy Aide	1,524	3	3	143,852
1680	Administrative Case Worker I	1,577	10	8	348,381
1681	Administrative Case Worker II	1,813	7	7	385,545
1682	Sr Administrative Case Worker	2,081	2	2	136,863
1655	Environmental Health Aide	1,712	7	7	350,264
1785	Environmental Health Spec I	2,312	10	10	637,022
1787	Environmental Health Spec II	2,599	24	24	2,044,399
1789	Environmental Health Spec III	2,862	10	10	977,806
1790	Environmental Hlth Spec Trainee	1,918	5	5	262,486
1791	Supvsng Env Hlth Specialist	3,269	8	8	831,461
1922	Medical Social Worker II	2,732	3	3	237,069
1923	Medical Social Worker III	2,845	2	2	189,660
2209	Executive Assistant	2,485	1	1	81,542
2211	Business Systems Analyst II	2,514	1	1	67,246
2212	Business Systems Analyst III	2,916	3	3	292,170
2240	Sr Business Systems Analyst	3,265	1	1	85,432
2291	Staff Analyst I	2,154	4	4	259,996
2292	Staff Analyst II	2,387	3	3	219,653
2293	Staff Analyst III	2,756	12	12	1,073,067
2294	Sr Staff Analyst	3,390	7	7	711,204
2297	Program Manager	3,923	1	1	101,998
2389	Public Health Finance Div Mgr	4,770	1	1	126,534
3070	Supvsng Office Assistant	1,919	2	2	122,628
3098	Vital Statistics Coordinator	2,432	1	1	81,245
3080	Office Assistant II	1,606	24	24	1,240,136
3110	Office Assistant I	1,458	11	4	170,070
3081	Office Assistant II - Conf	1,606	2	2	102,597
3140	Administrative Assistant I	1,765	4	4	222,194
3160	Administrative Assistant II	1,953	2	2	123,184
3161	Administrative Assistant II-C	1,953	1	1	65,258
3205	Account Clerk I	1,509	2	2	84,542
3260	Account Clerk II	1,692	5	5	263,423
3215	Accountant II	2,505	1	1	68,412
3255	Sr Accountant	2,930	2	2	195,590
3262	Supervising Accountant	3,224	1	1	107,673
3240	Supvsng Account Clerk	2,011	1	1	67,042
3620	Program Technician I	1,627	14	9	454,816
3621	Program Technician II	1,820	20	20	1,139,395
3625	Supvsng Program Technician	2,116	2	2	115,138
3622	Program Technician I-Conf	1,709	1	1	53,108
3623	Program Technician II-Conf	1,911	1	1	63,819

Department Of Public Health (ORG 5620)

3704	Info Technology Analyst I	1,995	1	1	52,163
3705	Info Technology Analyst II	2,194	1	1	62,737
8227	Director of Public Health	7,397	1	1	230,568
Subtotal			436	408	\$34,481,395
	Auto Allowance				7,800
	Bilingual Pay				179,400
TOTAL REGULAR SALARIES					\$ 34,668,595

VACANT POSITIONS DELETED (Effective October 13, 2025)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
1324	Health Education Specialist	2,046	-1	\$ 53,435
1345	Public Health Nurse I	3,477	-2	181,076
1380	Emergency Medical Svs Specist	2,516	-1	65,834
1401	Communicable Disease Spec I	1,899	-1	49,596
1404	Infection Preventionist	2,199	-1	57,539
1494	Licensed Vocational Nurse I	1,963	-3	153,802
1495	Staff Nurse I	2,949	-3	230,341
1580	Physical Therapist I	3,289	-2	171,796
1680	Administrative Case Worker I	1,577	-2	82,372
3110	Office Assistant I	1,458	-7	266,548
3620	Program Technician I	1,627	-5	213,596
	Cost of Restoring Vacant Positions		-28	\$ 1,525,936

County Medical Services
BUDGET 5240

	<u>Actual</u> <u>2023-24</u>	<u>Adopted</u> <u>2024-25</u>	<u>Recommended</u> <u>2025-26</u>	<u>Increase/</u> <u>(Decrease)</u>	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 20,120	\$ -	\$ -	\$ -	-
Other Financing Uses	<u>11,359,752</u>	<u>11,359,752</u>	<u>11,359,752</u>	<u>-</u>	-
Total Appropriations	\$ 11,379,872	\$ 11,359,752	\$ 11,359,752	\$ -	-
<u>Revenues</u>					
Other Financing Sources	\$ 27,807	\$ -	\$ -	\$ -	-
Total Revenues	<u>\$ 27,807</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-
<u>Net County Cost</u>	\$ 11,352,065	\$ 11,359,752	\$ 11,359,752	\$ -	-

COUNTY MEDICAL SERVICES – 5240

FUNCTION

County Medical Services provides for the appropriation of the mandated local match to qualify the County for Local Health and Welfare Realignment Sales Tax Revenue, pursuant to Welfare and Institutions Code, section 17608.010, for local health and mental health services. This budget includes funding for the County's anticipated costs for indigent health care provided through the Medical Indigent Services Program (MISP) as obligated under Welfare and Institutions Code, section 17000, et seq. Funding for reimbursement of certain non-emergency specialty medical services for residents who do not qualify for MISP or participation under the California Medi-Cal Program is also budgeted in this Org.

OVERVIEW

The FY 2025-26 Recommended Budget of \$11,359,752 represents no change from the FY 2024-25 Adopted Budget. Net County Cost (NCC) represents no change from the FY 2024-25 Adopted Budget and represents the mandated local match for health and mental health services (\$11,359,752).

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$0 represent no change from the FY 2024-25 Adopted Budget.

Other Financing Uses

- Other Financing Uses recommended at \$11,359,752 represent no change from the FY 2024-25 Adopted Budget and consist of \$10,404,113 for the Health Account and \$955,639 for the Mental Health Account, pursuant to Welfare and Institutions Code, section 17608.010.

SUMMARY OF REVENUES

- Revenues recommended at \$0 represent no change from the FY 2024-25 Adopted Budget.

Public Works And Planning

BUDGET 4360

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 11,616,320	\$ 14,138,301	\$ 12,634,708	\$ (1,503,593)	-11%
Services and Supplies	4,674,080	7,264,073	8,761,092	1,497,019	21%
Other Financing Uses	122,322	417,048	541,760	124,712	30%
Total Appropriations	\$ 16,412,721	\$ 21,819,422	\$ 21,937,560	\$ 118,138	1%
<u>Revenues</u>					
Licenses, Permits, & Franchises	\$ 4,910,733	\$ 7,082,372	\$ 7,462,818	\$ 380,446	5%
Intergovernment Rev - Federal	-	1,200	1,200	-	-
Charges For Services	2,564,960	3,596,303	3,792,989	196,686	5%
Miscellaneous Revenues	71,939	121,728	97,560	(24,168)	-20%
Other Financing Sources	1,590,856	3,347,099	4,362,632	1,015,533	30%
Intrafund Revenue	570,123	1,820,197	1,928,845	108,648	6%
Total Revenues	\$ 9,708,611	\$ 15,968,899	\$ 17,646,044	\$ 1,677,145	11%
<u>Net County Cost</u>	\$ 6,704,111	\$ 5,850,523	\$ 4,291,516	\$ (1,559,007)	-27%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	99	103	85	(18)	

PUBLIC WORKS AND PLANNING – 4360

FUNCTION

The Public Works and Planning Department is responsible for public works, planning, land development, and resource management services, which involve administration of the County's General Plan and enforcement of building and land use standards including inspections and the issuance of building and land use permits. The Department provides services related to environmental analysis, plan reviews, County Surveyor activities, growth management issues, regional and cooperative planning, ground and surface water management and planning, and mineral and natural resource management. The Department also provides for the administration, design, and implementation of the County's Capital Projects program and funds the administration of the Fresno County Blossom Trail and the Fruit Trail. In addition, although primarily funded in other budgets, the Department provides services in support of maintaining and operating the County public road system, housing, community development, solid and hazardous waste management, County Service Area and Waterworks District administration, transportation, and parks and grounds.

OVERVIEW

The FY 2025-26 Recommended Budget of \$21,937,560 represents a 1% (\$118,138) increase over the FY 2024-25 Adopted Budget. Revenues recommended at \$17,646,044 represent an 11% (\$1,677,145) increase over the FY 2024-25 Adopted Budget. Net County Cost (NCC) recommended at \$4,291,516 represents a 27% (\$1,559,007) decrease from the FY 2024-25 Adopted Budget. Staffing is recommended at 85 positions, a decrease of 18 positions.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

On April 22, 2025, Code Enforcement was established as a separate division in response to the direction from the Board and now reports directly to the CAO's office. The FY 2025-26 Recommended Budget reflects a reduction in NCC and appropriations associated with the transfer of the Code Enforcement division to Org 4620.

Salaries and Benefits

- Salaries and Benefits recommended at \$12,634,708 represent an 11% (\$1,503,593) decrease from the FY 2024-25 Adopted Budget primarily due to the transfer of 18 positions to the new Code Enforcement Org 4620.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$7,151,614 represents a 10% (\$782,660) decrease from the FY 2024-25 Adopted Budget primarily due to the transfer of 18 positions to the new Code Enforcement Org 4620.
- Account 6400 Retirement Contribution recommended at \$3,406,121 represents a 14% (\$554,240) decrease from the FY 2024-25 Adopted Budget primarily due to the transfer of 18 positions to the new Code Enforcement Org 4620.
- Account 6600 Health Insurance Contribution recommended at \$1,224,024 represents an 11% (\$157,110) decrease from the FY 2024-25 Adopted Budget primarily due to the transfer of 18 positions to the new Code Enforcement Org 4620.

Services and Supplies

- Services and Supplies recommended at \$8,761,092 represent a 21% (\$1,497,019) increase over the FY 2024-25 Adopted Budget primarily due to an increase in work related to solar projects and consultant services for Development Services.

Recommended funding includes:

- Account 7295 Professional & Specialized Services recommended at \$6,853,450 represents a 26% (\$1,403,182) increase over the FY 2024-25 Adopted Budget primarily due to an increase work related to solar projects and consultant services.
- Account 7296 Data Processing Services recommended at \$678,245 represents a 14% (\$107,502) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in rates provided by the Information Technology Services Department.

Other Financing Uses

- Other Financing Uses recommended at \$541,760 represent a 30% (\$124,712) increase over the FY 2024-25 Adopted Budget primarily due to traffic impact studies paid to Roads Org 4510 for various projects.

SUMMARY OF REVENUES

- Revenues are recommended at \$17,646,044 and represent an 11% (\$1,677,145) increase over the FY 2024-25 Adopted Budget primarily due to increases in Environmental Impact Reports (EIR) and General Plan Amendment (GPA) activity, and construction permits.
- Other Financing Sources recommended at \$4,362,632 represent a 30% (\$1,015,533) increase over the FY 2024-25 Adopted Budget primarily due to an increase in Environmental Impact Reports (EIR) and General Plan Amendment (GPA) activity.

PENDING FACTORS

Department staff will continue to be involved in the oversight and processing of significant development projects and associated EIR, updating of the Community Plans, implementation of the County's updated General Plan and Zoning Ordinance, assisting Code Enforcement staff, and activities related to the expansion and annexation by cities.

The Sustainable Groundwater Management Act (SGMA) facilitated the creation of local Groundwater Sustainability Agencies (GSAs) to manage groundwater sustainability in Priority Basins, as designated by the California Department of Water Resources (DWR) as Priority Basins. GSAs were required to independently or collaboratively develop and submit Groundwater Sustainability Plans (GSPs) by January 31, 2020, demonstrating their capacity to achieve groundwater sustainability within the subbasins by 2040 while avoiding undesirable results. All GSAs within the high priority subbasins of Fresno County submitted their GSPs on time, with those within the Kings and Westside Subbasins receiving conditionally approval by DWR. In contrast, the GSPs within the Delta Mendota Subbasin and Pleasant Valley Subbasin were determined to be incomplete and corrective actions are in progress ahead of probationary hearings before the State Water Resources Control Board. The Delta Mendota Subbasin hearing is tentatively scheduled for early 2026, while the Pleasant Valley Subbasin has yet to have a hearing date set. Non-compliance with GSP development could result in the State Water Resources Control Board asserting its power to manage local groundwater resources. Both subbasins are currently focused on resolving issues and resubmitting revised GSPs in advance of their respective probationary hearings.

Fresno County overlies all or portions of four groundwater subbasins, defined within DWR Bulletin 118, as the Kings, Westside, Delta-Mendota, and Pleasant Valley Subbasins. As a result of ongoing collaborative efforts, the County has undertaken multiple participation roles in the four groundwater subbasins, with the County serving as either the exclusive GSA, a member agency of a GSA through participation in a Joint Powers Authority, Memorandum of Agreement, or Special Act District (JPA, MOA, SAD), or a party to a GSA via a Memorandum of Understanding. Department activities are currently focused upon the implementation of completed GSPs as well as preparing for the submittal of required annual and five-year reports to DWR. Additional efforts are being made across the GSAs to evaluate and expand the groundwater monitoring networks in areas with known data gaps to better understand and represent accurately the hydrology of the four subbasins within the County.

Public Works And Planning - 4360**REGULAR SALARIES****BUDGETED POSITIONS****RECOMMENDED**

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0223	Dev Svs & Capital Projects Mgr	5,008	1	1	\$163,899
0227	Planning & Resources Mgmt Off	7,397	1	1	230,568
1132	Engineering Technician I	2,035	2	2	114,774
1133	Sr Engineering Technician	2,609	2	2	173,806
1134	Sr Engineer	4,277	1	1	111,912
1105	Engineer II	3,374	1	1	98,946
1137	Engineer III	3,703	2	2	247,276
1167	Supervising Architect	4,770	1	1	125,821
1168	Architect	3,711	3	3	334,258
1169	Architectural Assistant	2,184	4	4	272,929
1174	Water & Natural Resources Mgr	5,521	1	1	180,701
1175	Planner I	2,220	12	12	752,282
1176	Planner II	2,464	7	7	500,313
1177	Planner III	2,846	4	4	348,829
1178	Sr Planner	3,437	5	5	564,529
1179	Principal Planner	3,779	3	3	375,947
1180	Code Enforcement Officer I	2,102	8		
1182	Sr Code Enforcement Officer	2,662	2		
1183	Code Enforcement Manager	3,779	1		
1184	Code Enforcement Division Manager	5,008	1		
1715	Building Inspector I	2,357	6	6	431,642
1716	Building Inspector II	2,690	2	2	176,499
1721	Supvsng Building Inspector	3,105	2	2	194,912
1720	Building Plans Engineer	3,630	1	1	94,982
1722	Building Plans Checker III	3,186	1	1	101,236
1723	Building Plans Checker II	2,898	2	2	172,685
1724	Building Plans Checker I	2,413	1	1	63,140
1745	Chief Building Inspector	4,449	1	1	131,944
2291	Staff Analyst I	2,154	2	1	68,334
2293	Staff Analyst III	2,756	2	2	180,170
2319	Deputy Director of Planning	6,086	1	1	199,199
3080	Office Assistant II	1,606	5	5	224,821
3110	Office Assistant I	1,458	3	3	125,780
3160	Administrative Assistant II	1,953	1	1	65,135

Public Works And Planning (ORG 4360)

3620	Program Technician I	1,627	8	4	210,606
3621	Program Technician II	1,820	<u>3</u>	<u>2</u>	<u>113,739</u>
Subtotal			103	85	\$7,151,614
TOTAL REGULAR SALARIES					\$ 7,151,614

POSITIONS APPROVED FOR TRANSFER OUT (Effective October 13, 2025)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
1180	Code Enforcement Officer I	2,102	8	\$ 464,909
1182	Sr Code Enforcement Officer	2,662	2	184,522
1183	Code Enforcement Manager	3,779	1	123,551
1184	Code Enforcement Division Manager	5,008	1	130,208
2291	Staff Analyst I	2,154	1	53,539
3620	Program Technician I	1,627	4	200,619
3621	Program Technician II	1,820	<u>1</u>	<u>52,445</u>
Total Positions Transferred Out			<u>18</u>	<u>\$ 1,209,793</u>

PW&P - Support Services

BUDGET 4365

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 4,285,708	\$ 5,323,269	\$ 5,773,841	\$ 450,572	8%
Services and Supplies	1,008,920	1,044,624	1,107,627	63,003	6%
Other Financing Uses	-	20,000	20,000	-	-
Total Appropriations	\$ 5,294,629	\$ 6,387,893	\$ 6,901,468	\$ 513,575	8%
<u>Revenues</u>					
Charges For Services	\$ 4,145,301	\$ 4,580,594	\$ 4,955,399	\$ 374,805	8%
Other Financing Sources	595	-	-	-	-
Intrafund Revenue	1,306,618	1,807,299	1,946,069	138,770	8%
Total Revenues	\$ 5,452,515	\$ 6,387,893	\$ 6,901,468	\$ 513,575	8%
<u>Net County Cost</u>	\$ (157,886)	\$ -	\$ -	\$ -	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	42	42	43	1	

PW&P – SUPPORT SERVICES - 4365

FUNCTION

The Public Works and Planning Department administers the Support Services budget which supports the financial, human resources, data system, and administrative services for the Department. Financial Services is responsible for the preparation of budgets, accounts payable/receivable for water/sewer districts and disposal sites, mail and reproduction services, accounting for capital projects, preparation of financial reports for grant claims, and the Road Fund report. Human resources is responsible for the payroll and personnel services for the Department. Computer Data Services is responsible for data processing functions, which include the coordination of hardware and software, and oversight of upgrades and conversions of software programs utilized in the Department. This section also administers and maintains the Geographical Information System (GIS), the AMANDA Permit System, and the Department's website.

OVERVIEW

The FY 2025-26 Recommended Budget of \$6,901,468 represents an 8% (\$513,575) increase over the FY 2024-25 Adopted Budget primarily due to an increase in salaries and benefits. Revenues recommended at \$6,901,468 represent an 8% (\$513,575) increase over the FY 2024-25 Adopted Budget. Staffing is recommended at 43 positions, an increase of one position from FY 2024-25.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$5,773,841 represent an 8% (\$450,572) increase over the FY 2024-25 Adopted Budget primarily due to the transfer of one position from another PWP Division and salary and benefit increases.
 - Account 6100 Regular Salaries recommended at \$3,261,124 represents a 10% (\$307,365) increase over the FY 2024-25 Adopted Budget primarily due to the transfer of one position from another PWP Division, step increases, and negotiated salary increases.

Services and Supplies

- Services and Supplies recommended at \$1,107,627 represent a 6% (\$63,003) increase over the FY 2024-25 Adopted Budget due to an increase in rates provided by Risk Management, General Services, and Information Technology.

SUMMARY OF REVENUES

- Revenues are recommended at \$6,901,468 and represent an 8% (\$513,575) increase over the FY 2024-25 Adopted budget in Charges for Services and Intrafund Revenues to fund the increase in expenditures.

PW&P - Support Services - 4365

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
2293	Staff Analyst III	2,756	2	2	\$153,061
2294	Sr Staff Analyst	3,390	1	1	105,685
2297	Program Manager	3,923	1	1	101,998
2343	Financial Analyst III	2,756	2	2	180,339
2356	PW&P Finance Division Manager	4,770	1	1	141,604
2395	Departmental Info Tech Mgr	4,326	1	1	134,819
3080	Office Assistant II	1,606	2	2	100,614
3110	Office Assistant I	1,458	1	1	48,593
3140	Administrative Assistant I	1,765		1	58,815
3160	Administrative Assistant II	1,953	1	1	65,135
3205	Account Clerk I	1,509	3	3	134,252
3260	Account Clerk II	1,692	2	2	107,632
3210	Accountant I	2,190	2	2	126,539
3215	Accountant II	2,505	1	1	85,575
3255	Sr Accountant	2,930	3	3	289,296
3262	Supervising Accountant	3,224	1	1	101,883
3265	Principal Accountant	3,737	2	2	232,964
3620	Program Technician I	1,627	3	3	133,744
3621	Program Technician II	1,820	4	4	236,310
3622	Program Technician I-Conf	1,709	2	2	97,697
3704	Info Technology Analyst I	1,995	1	1	52,163
3707	Info Technology Analyst IV	3,085	4	4	349,537
3708	Sr Info Technology Analyst	3,513	2	2	220,269
Subtotal			42	43	\$3,258,524
Bilingual Pay					2,600
TOTAL REGULAR SALARIES					\$ 3,261,124

POSITIONS APPROVED FOR TRANSFER IN (Effective October 13, 2025)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>SALARIES</u>
3140	Administrative Assistant I	1,765		1	\$ 58,815

Total Positions Transferred In	1	\$ 58,815
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Transit Services
BUDGET 4700

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 3,315,233	\$ 4,910,106	\$ 6,924,390	\$ 2,014,284	41%
Total Appropriations	\$ 3,315,233	\$ 4,910,106	\$ 6,924,390	\$ 2,014,284	41%
<u>Revenues</u>					
Intergovernment Rev - Other	\$ 3,315,233	\$ 4,910,106	\$ 6,924,390	\$ 2,014,284	41%
Total Revenues	\$ 3,315,233	\$ 4,910,106	\$ 6,924,390	\$ 2,014,284	41%
<u>Net County Cost</u>	\$ -	\$ -	\$ -	\$ -	-

PW&P – TRANSIT SERVICES - 4700

FUNCTION

The Public Works and Planning Department administers the Transit Services Fund to recognize the County's share of the Transportation Development Act (TDA) Local Transportation Fund (LTF) and State Transit Assistance (STA) monies, allocated directly to local transit providers from the Fresno Council of Governments (Fresno COG), for transit services in unincorporated areas. The annual allocation to each agency is determined by Fresno COG based upon an estimate of revenue by the California Department of Finance and the population of each city and unincorporated area. The County, Cities of Fresno and Clovis, and the Fresno County Rural Transit Agency (FCRTA) perform an annual analysis of unincorporated area transit services and needs to determine the County's contribution of LTF and STA monies to Fresno Area Express (FAX), Handy Ride, Clovis Transit (Roundup), and FCRTA, according to agreements between the County, the Cities of Fresno and Clovis, and the FCRTA. Funds are also allocated by a formula for social service transit services (through FCRTA, FAX, and the Fresno County Economic Opportunities Commission (FCEOC) as the Consolidated Transportation Services Agencies) to unincorporated area residents. Three percent of the total County allocation, pursuant to California Public Utilities Code Section 99233.2, is allocated to the Fresno COG for regional transportation planning services including transit planning. The TDA of 1971 provides authority to establish this Fund.

OVERVIEW

The FY 2025-26 Recommended Budget of \$6,924,390 represents a 41% (\$2,014,284) increase over the FY 2024-25 Adopted Budget based on FY 2024-25 State sales tax revenue. The allocations to transit providers are made each year through a separate Board action and are based on the most current State sales tax revenues, the adopted FCRTA budget, and actual transit use and service costs for FAX and the City of Clovis services for the prior fiscal year.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$6,924,390 represent a 41% (\$2,014,284) increase over the FY 2024-25 Adopted Budget due to anticipated increase in allocations to transit providers.

Recommended funding, in part, includes:

- The City of Fresno allocation recommended at \$5,019,127 represents a 67% (\$2,007,851) increase over the FY 2024-25 Adopted Budget for services to the unincorporated area within the Fresno metropolitan transit service area.

SUMMARY OF REVENUES

Revenues are recommended at \$6,924,390 and represent a 41% (\$2,014,284) increase over the FY 2024-25 Adopted Budget and is the County's share of LTF and STA funds allocated under formula by Fresno COG.

Public Works & Planning - Grants

BUDGET 5512

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 3,918,542	\$ 29,569,294	\$ 29,482,846	\$ (86,448)	-
Total Appropriations	\$ 3,918,542	\$ 29,569,294	\$ 29,482,846	\$ (86,448)	-
<u>Revenues</u>					
Intergovernment Rev - State	\$ 3,274,931	\$ 6,150,650	\$ 3,328,527	\$ (2,822,123)	-46%
Intergovernment Rev - Federal	12,223	150,000	-	(150,000)	-100%
Intergovernment Rev - Other	147,243	412,500	103,500	(309,000)	-75%
Miscellaneous Revenues	750	-	-	-	-
Other Financing Sources	434,517	22,856,144	26,050,819	3,194,675	14%
Total Revenues	\$ 3,869,664	\$ 29,569,294	\$ 29,482,846	\$ (86,448)	-
<u>Net County Cost</u>	\$ 48,877	\$ -	\$ -	\$ -	-

PW&P – GRANTS - 5512

FUNCTION

The Public Works and Planning Department Grants budget contains funds for planning and implementing ongoing and one-time smaller grant programs including the Tree Mortality Program, Federal HOME Investment Partnerships Program (HOME), loan servicing for completed grant programs, Used Oil Payment Programs, Tire Amnesty Grant, California Department of Resources Recycling and Recovery (CalRecycle) Tire Cleanup Grant, City/County Beverage Payment Program, the Permanent Local Housing Allocation (PLHA) Grant, and Household Hazardous Waste Grants.

OVERVIEW

The FY 2025-26 Recommended Budget of \$29,482,846 represents a less than 1% (\$86,448) decrease from the FY 2024-25 Adopted Budget. Revenues recommended at \$29,482,846 represent a less than 1% (\$86,448) decrease from the FY 2024-25 Adopted Budget. The work effort required to implement the grant programs is provided primarily by Department staff in Roads Org 4510, Community Development Block Grant (CDBG) Org 7205, and Resources Org 9015.

SUMMARY OF CAO RECOMMENDATIONS

Rental Rehab Grant

Operating Transfers In:.....\$1,294,660.....County Match: None

Provides funds for housing rehabilitation loans, homebuyer loans for ownership, and loans for affordable housing development projects in the unincorporated area. This is a one-time grant that the County received through repayment of rental rehabilitation loans funded through a grant awarded by the Federal Department of Housing and Urban Development (HUD) in a prior year. Funding is provided from the Rental Rehab Program Special Revenue Fund, Org 1200.

Housing Preservation Grant

Operating Transfers In:.....\$857,057.....County Match: None

Provides Federal funds for rehabilitation of homes in the unincorporated areas of the County, as well as the required loan servicing and monitoring costs associated with the County's Housing Preservation grants from the United States Department of Agriculture (USDA). Funding is provided from the Housing Preservation Special Revenue Fund, Org 1203 and is ongoing until all loans are repaid. There is \$250,000 budgeted to provide emergency grants to residents that might require new wells or sewer services.

EDA Grant

Federal Grant:\$103,500.....County Match: None

Provides funds to update the County's Comprehensive Economic Development Strategy (CEDS). Grant is received from the U.S. Economic Development Administration.

Federal HOME Grant Program

Operating Transfer In:\$12,303,442.....County Match: None

Provides funds for housing rehabilitation loans, homebuyer loans for ownership, and loans for affordable housing development projects in partner cities and the unincorporated area. This is an ongoing grant program through which the County receives an annual allocation of funds from

HUD for multi-year housing program activities. Funding is provided from HOME Investment Fund Special Revenue Fund, Org 1202.

CalHome Grant

Operating Transfers In:.....\$816,306.....County Match: None

Provides for the required ongoing loan servicing and monitoring costs associated with the County's completed State CalHome Grant Program. Funding is provided from CalHome Reuse Account Special Revenue Fund, Org 1204 and is ongoing until all loans are repaid. Additionally, \$550,000 is included in the budget to provide loans for Homebuyer assistance or Owner-Occupied Rehab in the unincorporated communities of Fresno County.

Neighborhood Stabilization Program Loan Servicing

Operating Transfers In:.....\$531,516.....County Match: None

Provides for the mandated loan servicing and monitoring for the County's completed Neighborhood Stabilization Program (NSP) mortgage assistance loans for the 15-year life of the loans. Additional NSP funds were received from loan repayments and these funds will be added to CDBG funds and utilized for CDBG eligible activities. Funding is provided by reserved program income remaining from the NSP Special Revenue Fund, Org 1205 dedicated solely for this purpose, per Federal NSP regulations.

Permanent Local Housing Allocation (PLHA) Grant

Operating Transfers In:.....\$5,299,545.....County Match: None

The Permanent Local Housing Allocation (PLHA) Grant is State funds awarded to the County to increase or improve the stock of affordable housing. The funds will provide loans to developers to build multi-family housing units in the County and partner cities and other eligible activities. The budgeted amount includes \$1,338,389 in additional funds allocated to the County. Funding is provided from PLHA Special Revenue Fund, Org 1208.

HOME-American Rescue Plan (ARP)

Operating Transfers In:.....\$4,948,293.....County Match: None

The HOME American Rescue Plan (ARP) is a one-time Federal grant awarded to the County to assist individuals or households who are homeless or at risk of homelessness, and other vulnerable populations. The funds will provide additional multifamily affordable housing units, supportive services, as well as operating and capacity building assistance to nonprofit entities. Funding is provided from HOME Investment Fund Special Revenue Fund, Org 1202.

Used Oil Payment Program

Grant Funds:.....\$210,583.....County Match: None

The Used Oil Payment Program provides a one-year allocation from CalRecycle of \$210,583 to assist local governments with: 1) the development and implementation of ongoing used oil and used oil filter collection and recycling programs; 2) education and outreach programs; and, 3) the establishment and promotion of the Certified Collection Centers located within the 14 jurisdictions (excluding the City of Fresno, which has its own program) and the unincorporated area of the County. The County must re-apply for this grant every year.

Tire Amnesty Grant

Grant Funds:.....\$40,000.....County Match: None

The Tire Amnesty Grant provides a two-year allocation from CalRecycle of \$40,000 to conduct waste tire amnesty drop-off events throughout the unincorporated areas of the County. Funds are to be utilized to cover the costs of the County's programs for FY 2024-25 and FY 2025-26 at

\$20,000 per year. Tires collected at the amnesty events will be transported by a licensed tire recycler. The Department budgets the full \$40,000 to address any unplanned contingencies.

City/County Beverage Container Recycling Payment Program

Grant Funds:.....\$40,078.....County Match: None

Provides a one-year allocation from CalRecycle of \$40,078 to provide opportunities for and to promote beverage container recycling and/or litter clean-up activities. The County must re-apply for this grant every year.

Hazardous Waste Grant- HD35

Grant Funds:.....\$37,866.....County Match: None

Provides a two-year allocation from CalRecycle of \$37,866 for the purchase of reusable propane cylinders and for conducting outreach and education on the dangers posed by disposable propane tanks.

Tree Mortality 2016

Grant Funds:.....\$1,000,000County Match: 25%

Provides an allocation from the California Office of Emergency Services of \$1,000,000 for the removal and disposal of dead and/or dying trees that pose a threat to public health and safety. Funding is utilized to remove and dispose of hazard trees along County maintained roads and infrastructure. This grant requires a 25% match.

Tree Mortality 2016 - State Responsibility Area (SRA)

Grant Funds:.....\$2,000,000County Match: None

Provides an allocation from CALFIRE of \$2,000,000 for the removal and disposal of dead and/or dying trees in various special districts, and communities within the foothill and lower mountain areas of Eastern Fresno County. Grant funds also provide funding for the construction of two shaded fuel breaks, thinning of fuels and vegetation along dedicated fire escape routes, removing ground fuel loads, and the protection of other infrastructure.

Services and Supplies

- Services and Supplies recommended at \$29,482,846 represent a less than 1% (\$86,448) decrease from the FY 2024-25 Adopted Budget primarily due to the amount and number of available grant funds remaining the same as prior fiscal year.

SUMMARY OF REVENUES

- Revenues are recommended at \$29,482,846 and represent a less than 1% (\$86,448) decrease from the FY 2024-25 Adopted Budget primarily due to the amount and number of available grant funds remaining approximately the same as in prior fiscal year.
 - Intergovernmental Revenues – State recommended at \$3,328,527 represent a 46% (\$2,822,123) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in the remaining funds of the LEAP 2021 grant.
 - Intergovernmental Revenues – Other recommended at \$103,500 represent a 75% (\$309,000) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in the remaining funds of the EDA Grant.
 - Other Financing Sources – Operating Transfer In recommended at \$26,050,819 represent a 14% (\$3,194,675) increase over the FY 2024-25 Adopted Budget.

Community Development Grants primary use Transfer Ins from their SRFs. Funds in the SRFs for Community Development Grants are originally derived from Federal and State sources, with smaller amounts of revenue derived from repayment of older loans.

Community Development Block Grant

BUDGET 7205

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 766,200	\$ 936,792	\$ 1,052,308	\$ 115,516	12%
Services and Supplies	864,349	3,758,101	3,680,100	(78,001)	-2%
Other Charges	2,032,354	9,319,580	9,106,203	(213,377)	-2%
Other Financing Uses	18,678	73,000	77,000	4,000	5%
Total Appropriations	\$ 3,681,581	\$ 14,087,473	\$ 13,915,611	\$ (171,862)	-1%
<u>Revenues</u>					
Charges For Services	\$ 1,311	\$ -	\$ -	\$ -	-
Miscellaneous Revenues	(400)	-	-	-	-
Other Financing Sources	3,508,496	14,073,473	11,998,752	(2,074,721)	-15%
Intrafund Revenue	223,842	14,000	1,916,859	1,902,859	13,592%
Total Revenues	\$ 3,733,249	\$ 14,087,473	\$ 13,915,611	\$ (171,862)	-1%
<u>Net County Cost</u>	\$ (51,669)	\$ -	\$ -	\$ -	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	7	7	7	-	

PW&P – COMMUNITY DEVELOPMENT BLOCK GRANT - 7205

FUNCTION

The Public Works and Planning Department Federal Community Development Block Grant (CDBG) Budget is administered by the Community Development Division. The annual application for the County's Urban County CDBG entitlement grant funds, which is approved by the Board of Supervisors and submitted to U.S. Department of Housing and Urban Development (HUD), details how the funds will be spent. The grant funds are used to implement a variety of projects and programs to improve low- and moderate-income neighborhoods throughout the County and participating cities. Division staff administers a variety of housing and community development activities necessary to implement the County's Consolidated Plan, Annual Action Plan, and the Housing Element of the General Plan. Division staff also administer other housing grant funds budgeted in the Public Works and Planning Department – Grants Org 5512 for affordable housing development, housing rehabilitation, and homebuyer assistance, along with other specialized housing and community development grant programs as funds are available.

OVERVIEW

The FY 2025-26 Recommended Budget of \$13,915,611 represents a 1% (\$171,862) decrease from the FY 2024-25 Adopted Budget due to both a smaller Federal allocation for CDBG (\$33,002) and project awards of past-years' CDBG funds (\$138,860) which has reduced the overall CDBG fund balance. Revenues recommended at \$13,915,611 represent a 1% (\$171,862) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in Federal appropriations for the CDBG program. This budget continues to fund four unincorporated area community development programs including public facility and infrastructure improvement projects, housing rehabilitation, community-based social services, and provides partial funding for the Sheriff's Area Based Policing program. This budget also includes CDBG funding provided as grants to the participating cities, at proportionate funding in accordance with the Joint Powers Agreement (JPA). Consistent with the JPA, Fowler's CDBG program income is reserved for Fowler-initiated CDBG projects (including rehabilitation). Staffing is recommended at seven positions, the same level as FY 2024-25.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$1,052,308 represent a 12% (\$115,516) increase over the FY 2024-25 Adopted Budget primarily due to scheduled step increases, negotiated salary increases, and increases in benefits.

Services and Supplies

- Services and Supplies recommended at \$3,680,100 represent a 2% (\$78,001) decrease from the FY 2024-25 Adopted Budget due to decreased costs for data processing and increased costs for legal document reviews and loan servicing, County garage costs, and facility operation.

Other Charges

- Other Charges recommended at \$9,106,203 represent a 2% (\$213,377) decrease from the FY 2024-25 Adopted Budget due to a decrease in unprogrammed CDBG entitlement funds/charges.

Other Financing Uses

- Other Financing Uses recommended at \$77,000 represent a 5% (\$4,000) increase over the FY 2024-25 Adopted Budget due to an expected increase in engineering review services.

SUMMARY OF REVENUES

- Revenues are recommended at \$13,915,611 and represent a 1% (\$171,862) decrease from the FY 2024-25 Adopted Budget primarily due to reduced Federal funding for CDBG nationwide.
 - Operating Transfers In recommended at \$11,998,752 represent a 15% (\$2,074,721) decrease from the FY 2024-25 Adopted Budget based on available funding for Community Development activities. Funds will be primarily transferred from Special Revenue Funds (SRF) which will receive the incoming Federal and State funds to align with how Grants Org 5512 revenues are handled.
 - Intrafund Revenues recommended at \$1,916,859 represent a significant (\$1,902,859) increase over the FY 2024-25 Adopted Budget to align with transfers in from Org 5512.

PENDING FACTORS

FY 2025-26 will provide for an estimated 26 new and continuing public facility and infrastructure improvement projects for the participating cities and the unincorporated area, most of which are multi-year projects. The Division will continue to work with Fowler to further develop a CDBG-project that will utilize the city's dedicated CDBG program income.

Community Development Block Grant - 7205

REGULAR SALARIES

BUDGETED POSITIONS

RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
1748	Housing Rehab Specialist I	2,474	1	1	\$64,613
2291	Staff Analyst I	2,154	1	1	57,183
2293	Staff Analyst III	2,756	2	2	184,156
2294	Sr Staff Analyst	3,390	2	2	211,370
3621	Program Technician II	1,820	1	1	60,983
Subtotal			7	7	\$578,305
Bilingual Pay					1,300
TOTAL REGULAR SALARIES					\$ 579,605

Parks and Grounds

BUDGET 7910

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 2,430,304	\$ 2,491,381	\$ 2,115,599	\$ (375,782)	-15%
Services and Supplies	2,271,551	2,509,642	3,007,665	498,023	20%
Other Charges	2,140	2,150	2,150	-	-
Other Financing Uses	4,987	11,000	11,000	-	-
Capital Assets	-	-	56,158	56,158	-
Total Appropriations	\$ 4,708,981	\$ 5,014,173	\$ 5,192,572	\$ 178,399	4%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 5,243	\$ 10,000	\$ 10,800	\$ 800	8%
Charges For Services	1,006,745	675,110	975,000	299,890	44%
Miscellaneous Revenues	59,706	125,000	-	(125,000)	-100%
Other Financing Sources	18,898	201,000	268,853	67,853	34%
Intrafund Revenue	229,880	527,622	427,622	(100,000)	-19%
Total Revenues	\$ 1,320,472	\$ 1,538,732	\$ 1,682,275	\$ 143,543	9%
<u>Net County Cost</u>	\$ 3,388,509	\$ 3,475,441	\$ 3,510,297	\$ 34,856	1%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	26	26	25	(1)	

PW&P – PARKS AND GROUNDS - 7910

FUNCTION

The Public Works and Planning Department Parks and Grounds budget provides funding to operate and maintain all regional County parks, campgrounds, fishing areas, and the Veterans Liberty and County cemeteries. The grounds for many County facilities, including the Juvenile Justice Campus (JJC) and Courthouse Park, are maintained through this budget. The funding also allows for the maintenance of scenic routes along Kearney and Van Ness Boulevards.

OVERVIEW

The FY 2025-26 Recommended Budget of \$5,192,572 represents a 4% (\$178,399) increase over the FY 2024-25 Adopted Budget. Revenues recommended at \$1,682,275 represent a 9% (\$143,543) increase over the FY 2024-25 Adopted Budget. Net County Cost of \$3,510,297 represents a 1% (\$34,856) increase over the FY 2024-25 Adopted Budget. A Salary Savings of 21% (\$270,314) has been used in calculating Regular Salaries with related benefit savings of \$193,691 based on current vacancies. Staffing is recommended at 25 positions, a decrease of one position from the FY 2024-25 Adopted Budget.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$2,115,599 represent a 15% (\$375,782) decrease from the FY 2024-25 Adopted Budget primarily due to an increase in budgeted Salary Savings.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$1,036,777 represents a 15% (\$186,083) decrease from the FY 2024-25 Adopted Budget due to an increase in budgeted Salary Savings.
- Account 6400 Retirement Contribution recommended at \$480,319 represents a 19% (\$110,814) decrease from the FY 2024-25 Adopted Budget due to an increase in budgeted Salary Savings.

Services and Supplies

- Services and Supplies recommended at \$3,007,665 represent a 20% (\$498,023) increase over the FY 2024-25 Adopted Budget primarily due to an increase in Internal Service Fund charges.

Recommended funding includes:

- Account 7295 Professional and Specialized Services recommended at \$472,370 represents a 67% (\$189,500) increase over the FY 2024-25 Adopted Budget due to anticipated purchases of replacement tables, BBQ pits, and trash cans using Ernest Lawrence funds.
- Account 7296 Data Processing Services recommended at \$110,338 represents a 64% (\$197,091) decrease from the FY 2024-25 Adopted Budget due to decrease in rates provided by Information Technology Services Department.

- Account 7345 Facility Operation and Maintenance recommended at \$256,511 represents a 407% (\$205,957) increase over the FY 2024-25 Adopted Budget due to an increase in rates provided by the General Services Department (GSD).
- Account 7416 Transportation and Travel - County Garage recommended at \$603,708 represents a 24% (\$115,349) increase over the FY 2024-25 Adopted Budget due to an increase in rates provided by the GSD.

Other Financing Uses

- Operating Transfers Out recommended at \$11,000 represent no change from the FY 2024-25 Adopted Budget and is for Roads Administrative charges and to move equipment.

Capital Assets

- Capital Assets are recommended at \$56,158 for the purchase of a trailer with restrooms using Ernest Lawrence Funds.
- Recommended funding includes:
(1) Trailer w/Restroom\$56,158Ongoing.....Program Number 92030

SUMMARY OF REVENUES

- Revenues are recommended at \$1,682,275 and represent a 9% (\$143,543) increase over the FY 2024-25 Adopted Budget.

Recommended funding includes:

- Charges for Services recommended at \$975,000 represent a 44% (\$299,890) increase over the FY 2024-25 Adopted Budget due to additional services to other departments and an increase in park fees collected.
- Miscellaneous Revenues recommended at \$0 represent a 100% (\$125,000) decrease from the FY 2024-25 Adopted Budget due to no additional anticipated loss recovery revenue from Risk Management.
- Intrafund Revenues recommended at \$427,622 represent a 19% (\$100,000) decrease from the FY 2024-25 Adopted Budget due to a reduction of services provided at University Medical Center campus.

PENDING FACTORS

Six vacant positions (one Sr Tree Trimmer, one Parks Services Supervisor, one Parks Maintenance Worker, and three Parks Groundskeepers) are included in budgeted Salary Savings for FY 2025-26. Total Salary Savings and other related benefit savings for these positions is \$464,005.

Parks and Grounds - 7910

REGULAR SALARIES **BUDGETED POSITIONS** **RECOMMENDED**

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
2292	Staff Analyst II	2,387	1	1	\$70,773
2297	Program Manager	3,923	1	1	115,377
3140	Administrative Assistant I	1,765	1		
5241	Parks Services Supervisor	2,036	3	3	188,244
5242	Sr Tree Trimmer	1,985	1	1	54,694
5244	Tree Trimmer	1,807	2	2	120,504
5221	Parks Groundskeeper	1,472	15	15	653,867
5235	Parks Maintenance Worker	1,743	2	2	103,632
Subtotal			26	25	\$1,307,091
Total Salary Savings					(270,314)
TOTAL REGULAR SALARIES					\$ 1,036,777

POSITIONS APPROVED FOR TRANSFER OUT (Effective October 13, 2025)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
3140	Administrative Assistant I	1,765	1	\$ 58,815
Total Positions Transferred Out			1	\$ 58,815

Sheriff - Coroner

BUDGET 3111

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 226,426,237	\$ 231,346,562	\$ 256,320,211	\$ 24,973,649	11%
Services and Supplies	93,915,075	110,215,980	124,140,861	13,924,881	13%
Capital Assets	4,737,126	3,475,385	4,934,239	1,458,854	42%
Total Appropriations	\$ 325,078,437	\$ 345,037,927	\$ 385,395,311	\$ 40,357,384	12%
<u>Revenues</u>					
Licenses, Permits, & Franchises	\$ 277,409	\$ 277,806	\$ 259,942	\$ (17,864)	-6%
Intergovernment Rev - State	3,115,251	3,984,757	3,238,155	(746,602)	-19%
Intergovernment Rev - Federal	1,431,555	1,521,780	1,233,614	(288,166)	-19%
Intergovernment Rev - Other	331,382	294,260	631,982	337,722	115%
Charges For Services	12,251,864	8,807,204	7,782,253	(1,024,951)	-12%
Miscellaneous Revenues	417,169	1,267,315	1,294,400	27,085	2%
Other Financing Sources	163,750,493	171,621,195	179,711,435	8,090,240	5%
Intrafund Revenue	1,114,998	5,725,188	8,673,459	2,948,271	51%
Total Revenues	\$ 182,690,121	\$ 193,499,505	\$ 202,825,240	\$ 9,325,735	5%
<u>Net County Cost</u>	\$ 142,388,316	\$ 151,538,422	\$ 182,570,071	\$ 31,031,649	20%
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	1,273	1,275	1,275	-	

SHERIFF-CORONER-PUBLIC ADMINISTRATOR – 3111

FUNCTION

The Office of the Sheriff (Sheriff) is responsible for the apprehension of criminal suspects for crimes committed in the unincorporated areas of the County. This includes investigation, gathering documentation, preservation, analysis, and court testimony for evidence seized. The Sheriff is also responsible for providing judicial protection, bailiff services, public screening, and court security. A third major responsibility is the operation of County Jail facilities. The facilities are used to detain persons awaiting court appearance and to house convicted inmates sentenced to serve terms in the local jail. The Sheriff is mandated to serve civil court documents and fulfill or facilitate crime prevention activities, often through community and youth service programs, that afford education, professional expertise, and law enforcement presence for communities, schools, youth, and neighborhood associations.

The Coroner is mandated (Government Code, section 27491; Health and Safety Code, section 7104) to determine manner and cause of death; inquire into the circumstances of unusual or unattended deaths, homicides, suicides, and accidental deaths; deaths due to contagious disease; deaths in prison or jail and State mental facilities; identify the deceased and notify next of kin; and to act as the County burial authority for indigent or abandoned decedent.

The Public Administrator is mandated (Probate Code, sections 7601, 7602, and 7620) to take control, protect, and manage a decedent's estate that is subject to loss, injury, waste, or misappropriation either when no other person or family is willing or appropriate, or when ordered to do so by the Superior Court. Public Administrator services include searching for family, making burial arrangements, identifying assets, paying creditors of the estate, and paying expenses of administration and distribution of the balance of the estate to the decedent's heirs or beneficiaries.

This budget funds Sheriff-Coroner-Public Administrator activities and receives revenues from over 50 sources including inmate processing fees, Federal inmate housing charges, 2011 Realignment funding, contracts for law enforcement and court security services, Public Safety Proposition 172 sales tax (Prop 172), various service fees, and grants funding.

OVERVIEW

The FY 2025-26 Recommended Budget of \$385,395,311 represents a 12% (\$40,357,384) increase over the FY 2024-25 Adopted Budget. Revenues recommended at \$202,825,240 represent a 5% (\$9,325,735) increase over the FY 2024-25 Adopted Budget primarily due to an increase in AB 109, Proposition 172, and Realignment revenues. Net County Cost recommended at \$182,570,071 represents a 20% (\$31,031,649) increase over the FY 2024-25 Adopted Budget. Salary Savings of 11% (\$9,285,679) has been used in calculating Regular Salaries with related benefit savings of \$6,632,761. Staffing is recommended at 1,275 positions, with no increase in the current year level.

GOAL SETTING

Goals

FY 2025-26

- **Goal:** Transition to the new training and shooting range anticipated to be located at the former Juvenile Justice Center from the existing shooting range with an anticipated completion date of June 2026.
- **Performance Metric:** Successful transition to the new shooting range prior to the closure of the existing shooting range.

- **Goal:** Complete site plan of Sheriff Administration building with the future site being identified and beginning planning phase of project, anticipated to complete site plan phase in June 2026.
- **Performance Metric:** Needs assessment completion of the Sheriff Administration building.
- **Goal:** Buildout of Administration portion of Coroner's Office/Morgue.
- **Performance Metric:** Successful installation and complete sign-off of new administration buildings at the Coroner's Office site.

FY 2024-25

- **Goal:** Transition to the new training and shooting range to be located at the former Juvenile Justice Center from the existing shooting range.
- **Outcome(s)/Result(s):** The new training and shooting range was not completed during the FY 2024-25; construction is still ongoing.
- **Goal:** Transition to the West Annex Jail from the South Annex Jail.
- **Outcome(s)/Result(s):** The West Annex Jail was opened in January 2025.
- **Goal:** Transition the Dispatch Center to the County Hamilton Yard Campus.
- **Outcome(s)/Result(s):** The Dispatch Center was not completed during FY 2024-25; the Sheriff's Office is currently evaluating alternative locations.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$256,320,211 represent an 11% (\$24,973,649) increase over the FY 2024-25 Adopted Budget primarily due to negotiated salary increases. Staffing is recommended at 1,275 positions, with no increase in the current year level.

Recommended funding includes:

- Account 6200 Extra Help recommended at \$2,336,765 represents a 221% (\$1,609,630) increase over the FY 2024-25 Adopted Budget to align with actuals incurred in the prior year.
- Account 6300 Overtime recommended at \$26,296,230 represents a 204% (\$17,642,274) increase over the FY 2024-25 Adopted Budget to align with actuals incurred in the prior year.
- Account 6500 OASDI Contribution recommended at \$10,947,003 represents an 18% (\$1,652,944) increase over the FY 2024-25 Adopted Budget due to an increase in Extra Help and Overtime.
- Account 6550 Workers Comp Contribution at \$10,315,407 represents a 13% (\$1,523,289) decrease from the FY 2024-25 Adopted Budget based on claim history and rates for FY 2025-26.
- Account 6600 Health Insurance Contributions recommended at \$20,068,966 represents a 14% (\$2,519,838) increase over the FY 2024-25 Adopted Budget based on an increase in contributions for FY 2025-26.
- Account 6670 Benefits Administration recommended at \$577,451 represents a 29% (\$129,129) increase over the FY 2024-25 Adopted Budget based on rates for FY 2025-26.

Services and Supplies

- Services and Supplies recommended at \$124,140,861 represent a 13% (\$13,924,881) increase over the FY 2024-25 Adopted Budget primarily due to an increase in costs associated with the accounts detailed below.
 - Account 7039 Mobile Communication recommended at \$2,623,409 represents a 67% (\$1,052,293) increase over the FY 2024-25 Adopted Budget based on actual usage in FY 2024-25 and Internal Service Department rates for FY 2025-26.
 - Account 7070 Household Expense recommended at \$923,199 represents a 15% (\$117,800) increase over the FY 2024-25 Adopted Budget based on actual usage in FY 2024-25.
 - Account 7101 General Liability Insurance recommended at \$14,409,510 represents a 36% (\$3,781,622) increase over the FY 2024-25 Adopted Budget based on actual claim history and rates for FY 2025-26.
 - Account 7220 Maintenance-Buildings & Ground (Contracts) recommended at \$1,775,866 represents a 28% (\$392,838) increase over the FY 2024-25 Adopted Budget based on one-time funding for Detention Facility repairs.
 - Account 7235 Medical, Dental, & Lab Supplies recommended at \$326,845 represents a 25% (\$108,370) decrease from the FY 2024-25 Adopted Budget based on actual usage in FY 2024-25.
 - Account 7286 PeopleSoft Human Resources Charge recommended at \$367,963 represents a 41% (\$106,100) increase over the FY 2024-25 Adopted Budget based on rates for FY 2025-26.
 - Account 7296 Data Processing Services recommended at \$2,123,773 represents a 25% (\$720,526) decrease from the FY 2024-25 Adopted Budget based on rates for FY 2025-26.
 - Account 7308 Hardware, Parts & Supplies recommended at \$2,939,683 represents a 69% (\$1,200,252) increase over the FY 2024-25 Adopted Budget primarily due to increased costs for projected hardware replacements for FY 2025-26.
 - Account 7309 Computer Service Software recommended at \$2,568,380 represents a 111% (\$1,353,482) increase over the FY 2024-25 Adopted Budget primarily due to increased costs in software and subscriptions for FY 2025-26.
 - Account 7311 End User Software recommended at \$1,186,980 represents a 12% (\$130,799) increase over the FY 2024-25 Adopted Budget based on prior year actuals.
 - Account 7345 Facility Operation & Maintenance recommended at \$11,315,037 represents a 19% (\$1,808,115) increase over the FY 2024-25 Adopted Budget based on actual usage and rates for FY 2025-26.
 - Account 7385 Small Tools & Instruments recommended at \$1,069,664 represents a 24% (\$337,050) decrease from the FY 2024-25 Adopted Budget based on actual usage and projected expenditures in FY 2025-26.
 - Account 7410 Fuel recommended at \$1,786,113 represents a 25% (\$357,223) increase over the FY 2024-25 Adopted Budget based on anticipated increase in fuel prices in FY 2025-26.
 - Account 7430 Utilities recommended at \$7,819,319 represents a 13% (\$927,626) increase over the FY 2024-25 Adopted Budget based on actual usage in FY 2024-25 and anticipated usage for FY 2025-26.

Capital Assets

- Capital Assets recommended at \$4,934,239 represents a 42% (\$1,458,854) increase over the FY 2024-25 Adopted Budget primarily due to an anticipated increase in the purchase of replacement vehicles for FY 2025-26.

Recommended funding includes:

(1) Canine	\$30,000	New	Program Number 92046
(1) Patrol Boat	\$133,416	Ongoing	Program Number 91921
(1) NIBIN Trailer	\$20,000	Ongoing	Program Number 92010
(1) Man Lift	\$15,000	Ongoing	Program Number 92011
(1) 2025 Ford Explorer	\$48,396	Ongoing	Program Number 92004
(1) HomelandSecEquip22	\$109,427	Ongoing	Program Number 91904
(1) HomelandSecEquip23	\$140,000	Ongoing	Program Number 91959
(1) HomelandSecEquip24	\$140,000	New	Program Number 92060
(40) Patrol Vehicles	\$3,300,000	New	Program Number 92057
(5) SWAT Riffles	\$43,000	New	Program Number 92070
(1) Patrol Vehicle	\$63,000	New	Program Number 92061
(1) LPR System	\$30,000	New	Program Number 92071
(1) K9 Vehicle	\$100,000	New	Program Number 92047
(1) M4TDrone	\$12,000	New	Program Number 92072
(1) SJ Camera System	\$100,000	New	Program Number 92073
(1) Rescue Truck	\$350,000	New	Program Number 92075
(1) Trailer	\$300,000	New	Program Number 92076

SUMMARY OF REVENUES

- Revenues are recommended at \$202,825,240 and represent a 5% (\$9,325,735) increase over the FY 2024-25 Adopted Budget primarily due to an increase in Proposition 172, AB 109, and Realignment revenues.
 - Intergovernment Revenues - State recommended at \$3,238,155 represent a 19% (\$746,602) decrease from the FY 2024-25 Adopted Budget due to a decrease in State grant amounts and one-time grant funds.
 - Intergovernment Revenues - Federal recommended at \$1,233,614 represent a 19% (\$288,166) decrease from the FY 2024-25 Adopted Budget primarily due to decrease in Federal grant amounts.
 - Intergovernment Revenues - Other recommended at \$631,982 represent a 115% (\$337,722) increase over the FY 2024-25 Adopted Budget primarily due to an increase in funds from the City of San Joaquin.
 - Charges for Services recommended at \$7,782,253 represent a 12% (\$1,024,951) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in receipt of Federal Inmate Housing revenue.

- Intrafund Revenues recommended at \$8,673,459 represent a 51% (\$2,948,271) increase over the FY 2024-25 Adopted Budget due to an increase in 1991 Mental Health Realignment Funds.

Sheriff - Coroner - 3111

REGULAR SALARIES

BUDGETED POSITIONS

RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0105	Sheriff-Coroner-Public Adm (E)		1	1	\$244,270
1306	Sheriff's Health Svs Manager	4,762	1	1	159,037
1530	Forensic Autopsy Technician	1,749	2	2	105,036
1525	Chief Forensic Pathologist	16,148	1	1	419,848
1531	Forensic Pathologist	13,949	1	1	362,674
1751	Deputy Public Administrator I	2,206	1	1	60,329
1752	Deputy Public Administrator II	2,430	3	3	237,914
1935	Social Worker III	2,407	1	1	80,205
1945	Social Worker I	1,943	1	1	56,320
2209	Executive Assistant	2,485	1	1	75,904
2213	Business Systems Analyst I	2,035	1	1	53,248
2290	Volunteer Services Coordinator	2,064	1	1	68,895
2291	Staff Analyst I	2,154	1	1	70,319
2292	Staff Analyst II	2,387	1	1	63,969
2293	Staff Analyst III	2,756	2	2	184,156
2294	Sr Staff Analyst	3,390	1	1	105,685
2320	Departmental Pub Info Officer	3,390	1	1	105,685
2341	Financial Analyst I	2,154	2	2	118,569
2343	Financial Analyst III	2,756	1	1	87,924
2378	Sheriff's IT Division Manager	4,770	1	1	148,686
2382	Crime Analyst III	2,756	3	3	256,033
2388	Sheriff's Human Resources Mgr	4,326	1	1	124,829
2394	Departmental Business Manager	4,119	1	1	128,383
2395	Departmental Info Tech Mgr	4,326	2	2	269,388
3080	Office Assistant II	1,606	7	7	351,269
3110	Office Assistant I	1,458	4	4	152,312
3141	Administrative Assistant I-C	1,765	1	1	56,292
3161	Administrative Assistant II-C	1,953	2	2	124,766
3205	Account Clerk I	1,509	4	4	164,489
3260	Account Clerk II	1,692	8	8	410,534
3210	Accountant I	2,190	1	1	60,821
3215	Accountant II	2,505	3	3	233,199
3262	Supervising Accountant	3,224	1	1	110,884
3240	Supvsng Account Clerk	2,011	3	3	181,141

Sheriff - Coroner (ORG 3111)

3265	Principal Accountant	3,737	1	1	110,524
3405	Estate Property Assistant	1,509	1	1	50,266
3610	Communications Dispatcher I	2,050	17	17	953,362
3612	Communications Dispatcher II	2,212	3	3	188,043
3613	Supvsng Communicatns Dispatchr	2,743	7	7	638,470
3615	Communications Dispatcher III	2,389	15	15	1,131,814
3616	Communications Dispatcher Spec	2,569	7	7	561,783
3620	Program Technician I	1,627	14	14	663,148
3621	Program Technician II	1,820	28	28	1,580,284
3625	Supvsng Program Technician	2,116	4	4	260,679
3622	Program Technician I-Conf	1,709	2	2	95,481
3623	Program Technician II-Conf	1,911	5	5	314,426
3624	Suprvsng Program Tech - Conf	2,116	1	1	69,343
3712	Network Systems Engineer II	3,085	4	4	347,536
3713	Sr Network Systems Engineer	3,513	1	1	114,565
3748	Info Tech Analyst I-Sheriff	1,995	2	2	119,372
3751	Info Tech Analyst IV-Sheriff	3,085	2	2	200,559
3752	Sr Info Tech Analyst-Sheriff	3,513	2	2	221,155
3756	Info Technology Specialist I	1,995	1	1	53,124
3757	Info Technology Specialist II	2,194	3	3	187,475
4007	Assist Sheriff	5,267	3	3	491,285
4008	Undersheriff	7,397	1	1	230,568
4044	Inmate Supply Coordinator	2,297	1	1	76,601
4045	Correctional Officer I	2,071	135	135	7,964,052
4047	Correctional Officer II	2,399	320	320	25,779,313
4048	Senior Correctional Officer	2,717	64	64	5,864,894
4051	Deputy Sheriff Recruit	2,382	6	6	380,618
4053	Deputy Sheriff II	2,937	133	133	11,971,226
4055	Deputy Sheriff III	3,196	175	175	18,009,334
4059	Deputy Sheriff IV	3,468	43	43	4,944,233
4073	Correctional Sergeant	3,068	48	48	4,929,553
4074	Correctional Lieutenant	3,941	9	9	1,176,345
4075	Sheriff's Captain	4,782	6	6	949,123
4080	Sheriff's Lieutenant	4,276	18	18	2,601,739
4085	Sheriff's Sergeant	3,801	49	49	6,123,231
4119	Criminalist I	2,611	2	2	138,571
4123	Criminalist Specialist	3,751	7	7	862,399
4120	Supervising Criminalist	3,923	1	1	128,498
4126	Inmate Services Director	4,326	1	1	128,410
4130	Deputy Coroner I	2,315	3	3	207,706
4133	Deputy Coroner II	2,547	5	5	409,759
4134	Sr Deputy Coroner	3,390	1	1	123,117
4150	Identification Technician I	1,752	1	1	47,932
4152	Identification Technician II	1,970	1	1	55,528
4154	Identification Technician III	2,279	9	9	661,502

Sheriff - Coroner (ORG 3111)

4160	Crime Scene Specialist I	2,027	1	1	54,092
4161	Crime Scene Specialist II	2,230	3	3	198,002
4162	Crime Scene Specialist III	2,452	5	5	399,698
4165	Property & Evidence Tech I	1,970	1	1	53,896
4166	Property & Evidence Tech II	2,279	1	1	75,802
4177	Process Server	1,578	4	4	188,622
4180	Rangemaster	2,844	1	1	94,574
4185	Community Service Officer	1,757	23	23	1,262,460
5050	Maintenance Janitor	1,606	4	4	187,409
5090	Laundry Supervisor - Jail	1,545	1	1	51,476
5307	Automotive Mechanic	2,250	3	3	225,279
Subtotal			1,275	1,275	\$110,341,269
	Auto Allowance				6,156
	Bilingual Pay				117,450
	Congregate Settings Retention Pay				2,004,480
	Detention Facility Allowance				9,660
	LC4850				3,942,952
	Holiday Payout				395,873
	Lead Workers				9,135
	Pilot				120,050
	POST				3,013,179
	Remuneration				2,100
	Retention Pay				1,655,352
	Shift Differential				1,772,647
	Uniforms				1,220,006
	Total Salary Savings				(9,285,679)
TOTAL REGULAR SALARIES					\$ 115,324,630

Department Of Social Services

BUDGET 5610

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 258,127,627	\$ 298,569,124	\$ 295,683,725	\$ (2,885,399)	-1%
Services and Supplies	78,591,217	85,992,914	84,278,375	(1,714,539)	-2%
Other Charges	72,003,837	88,136,800	88,202,303	65,503	-
Other Financing Uses	307,630	-	-	-	-
Capital Assets	15,140,631	14,132,707	14,017,707	(115,000)	-1%
Total Appropriations	\$ 424,170,942	\$ 486,831,545	\$ 482,182,110	\$ (4,649,435)	-1%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 185,859	\$ 185,589	\$ 192,436	\$ 6,847	4%
Intergovernment Rev - State	1,467,701	2,222,158	1,094,521	(1,127,637)	-51%
Intergovernment Rev - Federal	2,226,448	4,764,651	5,827,022	1,062,371	22%
Charges For Services	200,000	200,000	200,000	-	-
Miscellaneous Revenues	595,882	480,396	103,637	(376,759)	-78%
Other Financing Sources	412,873,896	470,346,603	464,605,980	(5,740,623)	-1%
Intrafund Revenue	2,383,882	3,893,496	5,419,862	1,526,366	39%
Total Revenues	\$ 419,933,668	\$ 482,092,893	\$ 477,443,458	\$ (4,649,435)	-1%
<u>Net County Cost</u>	\$ 4,237,274	\$ 4,738,652	\$ 4,738,652	\$ -	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	2,721	2,738	2,734	(4)	

DEPARTMENT OF SOCIAL SERVICES – 5610

FUNCTION

The Fresno County Department of Social Services (DSS) provides a variety of services that protect the children and adults in our community from abuse and neglect and provides a safety net through a range of public assistance and employment services programs. DSS is responsible for the administration of child welfare services, adult services, and public assistance programs. Child Welfare Services (CWS) are aligned with mandated child welfare core services components consisting of Emergency Response, Family Maintenance, Family Reunification, and Permanency Planning. Permanency and successful outcomes are incorporated under the Independent Living Program (ILP), the continuum of child welfare services and Adoptions Program. Adult services include the Adult Protective Services (APS) and In-Home Supportive Services (IHSS) Programs. Public assistance programs administered by the Department include California Work Opportunity and Responsibility to Kids (CalWORKs), Employment Services, CalFresh (formerly Food Stamps), Foster Care Assistance, Adoptions Assistance, General Relief, Medi-Cal, the Refugee Cash Assistance Program (RCA), and the Cash Assistance Program for Immigrants (CAPI). These programs focus on providing temporary and supportive services to individuals and families in need, while assisting them to achieve their goal of self-sufficiency.

OVERVIEW

The FY 2025-26 Recommended Budget of \$482,182,110 represents a 1% (\$4,649,435) decrease from the FY 2024-25 Adopted Budget primarily due to budgeting a 10% Salary Savings. Revenues recommended at \$477,443,458 represent a 1% (\$4,649,435) decrease from the FY 2024-25 Adopted Budget.

The total County share obligation for all programs is \$28,639,431 which includes Maintenance-of-Effort (MOE) payments and the required match for the administration of Social Services programs. The County's share obligation is usually reduced by the Department's contribution to general countywide overhead through the Countywide Cost Allocation Plan (CCAP) prepared by the Auditor Controller/Treasurer-Tax Collector (ACTTC) (\$1,301,452). The County share obligation is funded with 1991 Social Services Realignment (\$23,900,779) and Net County Cost (NCC) (\$4,738,652).

2011 Realignment, which is used in lieu of State General Fund for Child Welfare and Adult Protective Services, recommended at (\$41,195,746) represents an 18% (\$9,140,843) decrease from the FY 2024-25 Adopted Budget.

Staffing is recommended at 2,734 positions, which is a net decrease of four positions from the current allocated positions. Salary Savings of 10% (\$17,208,837) was used in calculating Regular Salaries with related benefit savings of \$11,971,925.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** Position Fresno County Child Welfare for successful onboarding and participation in the California Automated Response and Engagement System (CARES) web-based software application system conversion as a pilot program by August 2026. Fresno County is one of five counties to be selected as an early adopter of the upcoming state-wide system conversion set to complete in October 2026. Fresno County is leading the State through organizational readiness, development of staff proficiency, and changes in

business processes to align with CARES functionality. This goal supports Fresno County's commitment to modernizing its child welfare case management system to improve service coordination, data accuracy, and accountability across programs. As a pilot county, Fresno County will use FY 2025-26 to focus on planning, preparation, and pre-implementation activities in collaboration with the California Department of Social Services (CDSS), CalSAWS, and the CARES project team. This includes refining business process, identifying data migration needs, and training staff on CARES tools and user expectations. A key objective is to ensure no disruption in services during the transition and to promote a seamless experience for social workers and support staff.

- **Performance Metric:** By June 30, 2026, Fresno County will achieve 100% completion of CARES pre-implementation activities, including finalizing the Local Implementation Plan and completing at least two mock-data conversion and/or user testing sessions in collaboration with CalSAWS and CDSS.

FY 2024-25

- **Goal:** The County of Fresno Department of Social Services is committed to supporting families by addressing various social needs including addressing poverty issues such as food insecurity, housing, and financial stability. The State recognizes that even though poverty does not cause child maltreatment, children living in poverty experience more child maltreatment than other children. Because of that recognition, the Linkages program is a collaboration between CalWORKs and Child Welfare that creates a continuum of services and supports to promote child and family well-being. Coordinated case management supports service coordination as well as assist parents or caretakers navigate between two separate systems and reduces duplication of staff efforts as they support families to remain together or safely reunify. Ultimately, the Child Welfare and CalWORKs partnership will improve outcomes for families and reduce entries into the foster care system. In the current year, the Department has made efforts to redesign its Linkages Program and has supported 22 families, of which 7 families/17 children have successfully reunified. Overall, the Department reunified approximately 654 children. The Department expects to increase the number of families they can support through the Linkages Program.
- **Outcome(s)/Result(s):** In FY 2024-25 an average of 96 families were supported by the Linkages program on a monthly basis which included 194 children enrolled. Of the 194 children, 118 are in Family Reunification, 21 are in Family Maintenance, and 55 children are in Voluntary Family Maintenance. The Linkages Program has successfully reunified 85 children with their families, and 75 Family Maintenance children exited the program while remaining in their homes safely. In addition, the great partnership between Child Welfare Services and the CalWORKs program has led to the non-removal and prevention services offered to an additional 200 families.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$295,683,725 represent a 1% (\$2,885,399) decrease from the FY 2024-25 Adopted Budget primarily due to a budgeted salary savings of 10%. Staffing is recommended at 2,734 positions, which is a net decrease of four positions from the current level of positions.

Recommended funding includes:

- Account 6200 Extra Help recommended at \$166,805 represents a 88% (\$1,205,725) decrease from the FY 2024-25 Adopted Budget due to a low vacancy rate and an increase in staff retention.

- Account 6300 Overtime recommended at \$8,053,166 represents a 20% (\$1,984,789) decrease from the FY 2024-25 Adopted Budget due to increased efficiency in the use of the statewide data system, CalSAWS and the hiring and retaining of permanent staffing to ensure the work is completed timely.
- Account 6550 Workers Compensation recommended at \$1,398,751 represents a 20% (\$347,931) decrease from the FY 2024-25 Adopted Budget due to submitted claims history resulting in reduced insurance rates as calculated by Risk Management.
- Account 6570 401(a) Matching Contribution recommended at \$2,616,525 represents a 237% (\$1,840,572) increase over the FY 2024-25 Adopted Budget due to an increase to the matching contribution from \$25 to \$50 per pay period for staff in retirement tiers four and five.
- Account 6670 Benefits Administration recommended at \$1,030,572 represents a 29% (\$232,739) increase over the FY 2024-25 Adopted Budget due to an increase in costs associated with the administration of employee benefits.

Services and Supplies

- Services and Supplies recommended at \$84,278,375 represent a 2% (\$1,714,539) decrease from the FY 2024-25 Adopted Budget primarily due to reducing contracted expenses and the completion of one-time projects.

Recommended funding includes:

- Account 7101 General Liability Insurance recommended at \$4,181,295 represents a 14% (\$522,222) increase over the FY 2024-25 Adopted Budget based on actual claim history, which is captured through setting new rates.
- Account 7175 Property Insurance recommended at \$255,670 represents a 42% (\$184,274) decrease from the FY 2024-25 Adopted Budget due to a decrease in FY 2025-26 rates based on claim history for property and decrease in vehicle usage.
- Account 7269 Printing recommended at \$314,591 represents a 53% (\$353,168) decrease from the FY 2024-25 Adopted Budget due to managing printing projects in-house which decreases the need for printing services from the General Services Department (GSD).
- Account 7286 Peoplesoft Human Resources Charges recommended at \$746,324 represents a 47% (\$239,249) increase over the FY 2024-25 Adopted Budget due to an increase in rates recommended by the Information Technology Services Department (ITSD).
- Account 7295 Professional and Specialized Services recommended at \$11,720,641 represents a 12% (1,635,309) decrease from the FY 2024-25 Adopted Budget due to a reduction of interdepartmental Memorandum of Understandings (MOU) based on estimated need.
- Account 7296 Data Processing Services recommended at \$20,030,349 represents a 12% (\$2,707,848) decrease from the FY 2024-25 Adopted Budget due to the reorganization of the Internal Service Department (ISD) into two separate departments (ITSD and GSD) which resulted in the overhead costs previously captured in this account being recovered through other services and supplies accounts through the newly formed GSD.
- Account 7345 Facility Operations & Maintenance recommended at \$2,150,890 represents a 147% (\$1,279,636) increase over the FY 2024-25 Adopted Budget due to the reorganization of ISD into two separate departments. Part of the overhead previously captured through Account 7296 has been accounted for in the GSD rates and applied to the square footage of the buildings occupied by the Department.

- Account 7385 Small Tools & Instruments recommended at \$954,540 represents a 73% (\$2,581,599) decrease from the FY 2024-25 Adopted Budget due to completion of alterations and maintenance for the Heritage Center and the Coalinga regional office.
- Account 7416 Transportation & Travel - County Garage recommended at \$1,116,873 represents a 14% (\$139,737) increase over the FY 2024-25 Adopted Budget due to the reorganization of ISD into two separate departments. Part of the ISD overhead costs previously recovered through Account 7296 has been captured in the GSD rates and applied to the vehicle factor.
- Account 7430 Utilities recommended at \$938,956 represents a 56% (\$336,139) increase over the FY 2024-25 Adopted Budget due to GSD forecasting an increase in utility rates.
- Account 7611 Security Services recommended at \$3,993,041 represents a 45% (\$1,232,110) increase over the FY 2024-25 Adopted Budget due to the reorganization of ISD into two separate departments. Part of the ISD overhead costs previously recovered through Account 7296 will be collected through increased rates in Security.

Other Charges

- Support and Care of Persons recommended at \$88,202,303 represents a less than 1% (\$65,503) increase over the FY 2024-25 Adopted Budget which is primarily due to an increase in anticipated ancillary issuances for CalWORKs clients.

Capital Assets

- Capital Assets recommended at \$14,017,707 represent a 1% (\$115,000) decrease from the FY 2024-25 Adopted Budget due to not budgeting copier replacements and the completion of the kiosk installations.
 - Account 8150 Buildings and Improvements recommended at \$14,017,707 represents no change from the FY 2024-25 Adopted Budget and include:
 - (1) Kerman\$170,109Tenant improvements.....Program Number 91427
 - (1) Clovis Building #2\$2,272,356Tenant improvements.....Program Number 91450
 - (1) Clovis Building #1\$4,349,214Tenant improvements.....Program Number 91546
 - (1) Clovis Building #3\$2,671,266Tenant improvements.....Program Number 91547
 - (1) Selma\$394,982Tenant improvements.....Program Number 91621
 - (1) Reedley\$329,087Tenant improvements.....Program Number 91624
 - (1) Clovis Building #5\$3,830,693Tenant improvements.....Program Number 91696
 - Equipment recommended at \$0 represents a 100% (\$115,000) decrease from the FY 2024-25 Adopted Budget due to no budgeted equipment in FY 2025-26.

SUMMARY OF REVENUES

- Revenues are recommended at \$477,443,458 and represent a 1% (\$4,649,435) decrease from the FY 2024-25 Adopted Budget based on current year actual State and Federal program funds and projected available Realignment revenues.
 - Intergovernment Revenues - State recommended at \$1,094,521 represent a 51% (\$1,127,637) decrease from the FY 2024-25 Adopted Budget due to expiration of the Access to Technology grant. The Children's Crisis Continuum Pilot Program (CCCP) grant will be deposited into a special revenue fund instead of the General Fund. Emergency Solutions Grant (ESG) funds are budgeted to be received through Account 4375 Federal Grants.

- Intergovernment Revenues - Federal recommended at \$5,827,022 represent a 22% (\$1,062,371) increase over the FY 2024-25 Adopted Budget due to an increase in anticipated ESG funding.
- Miscellaneous Revenues recommended at \$103,637 represent a 78% (\$376,759) decrease from the FY 2024-25 Adopted Budget due to change in process for welfare repayments.
- Intrafund Revenues recommended at \$5,419,862 represent a 39% (\$1,526,366) increase over the FY 2024-25 Adopted Budget due primarily to the transfer of revenues from the Department of Behavioral Health for the Central Wellness and Benefits Center (CWBC) pilot.

PENDING FACTORS

The Department is expecting to see changes from both State programmatic and funding adjustments as the current State Budgeted does not account for any adjustment in federal policy under the H.R. 1 Bill. Proposed Federal policy changes and clarifications under the Medicaid (Medi-Cal) and Supplemental Nutrition Assistance (SNAP) Programs are expected to increase workload and reduce funding for the State and County Welfare Departments. Effective dates of Federal Policy changes and clarification are staggered with some changes starting in FY 2025-26, while others are effective in future budget years. The Department will be working closely with the State and the County Welfare Director's Association to discuss the implementation of changes. Any changes impacting the Department's budget will be brought back to your Board for discussion.

Department Of Social Services - 5610

REGULAR SALARIES

BUDGETED POSITIONS

RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0235	Assist Director of Soc Svs	6,390	1	1	\$166,140
1904	Job Specialist II	2,029	32	32	2,020,169
1905	Job Specialist I	1,842	62	62	3,390,690
1907	Job Specialist III	2,231	116	116	8,450,773
1924	Social Services Division Chief	4,542	36	36	4,701,549
1930	Social Work Supervisor	2,931	71	71	6,605,909
1931	Social Work Practitioner	2,657	108	108	8,660,563
1935	Social Worker III	2,407	222	222	16,920,636
1940	Social Worker II	2,141	76	76	4,686,908
1945	Social Worker I	1,943	53	53	2,895,354
2200	Deputy Dir of Social Services	5,797	8	8	1,419,340
2209	Executive Assistant	2,485	1	1	72,713
2211	Business Systems Analyst II	2,514	2	2	134,492
2212	Business Systems Analyst III	2,916	10	10	967,801
2213	Business Systems Analyst I	2,035	5	5	276,063
2240	Sr Business Systems Analyst	3,265	3	3	320,485
2243	Information Technology Div Mgr	5,008	1	1	139,480
2291	Staff Analyst I	2,154	7	7	437,238
2292	Staff Analyst II	2,387	19	19	1,331,611
2293	Staff Analyst III	2,756	15	15	1,244,489
2294	Sr Staff Analyst	3,390	13	13	1,319,029
2297	Program Manager	3,923	1	1	122,271
2320	Departmental Pub Info Officer	3,390	1	1	88,140
2332	Soc Svs Finance Division Chief	4,770	2	2	283,208
2341	Financial Analyst I	2,154	1	1	58,481
2342	Financial Analyst II	2,387	3	3	214,015
2343	Financial Analyst III	2,756	4	4	356,586
2361	Soc Svs Finance Manager	3,390	4	4	422,740
2379	Soc Svs Info Tech Mgr	4,542	2	2	259,642
3005	Admin Support Coordinator	2,634	4	5	382,153
3031	Social Services Program Supvsr	2,572	148	148	12,165,103
3033	Eligibility Worker I	1,569	279	279	12,235,391
3034	Eligibility Worker II	1,728	157	157	7,854,664
3035	Eligibility Worker III	2,007	530	534	33,389,948

Department Of Social Services (ORG 5610)

3036	Social Services Appeals Spec	2,342	21	17	1,259,032
3070	Supvsng Office Assistant	1,919	44	44	2,690,453
3080	Office Assistant II	1,606	300	300	15,205,994
3110	Office Assistant I	1,458	133	132	5,368,370
3081	Office Assistant II - Conf	1,606	3	3	146,750
3111	Office Assistant I - Conf	1,458		1	38,708
3140	Administrative Assistant I	1,765	11	11	604,196
3160	Administrative Assistant II	1,953	36	36	2,259,332
3161	Administrative Assistant II-C	1,953	1	1	65,258
3205	Account Clerk I	1,509	17	17	697,395
3260	Account Clerk II	1,692	33	33	1,782,420
3206	Account Clerk I - Conf	1,509	2	2	85,696
3261	Account Clerk II - Conf	1,692	2	2	106,056
3210	Accountant I	2,190	2	2	126,808
3215	Accountant II	2,505	9	9	649,691
3255	Sr Accountant	2,930	4	4	377,800
3240	Supvsng Account Clerk	2,011	6	6	383,691
3620	Program Technician I	1,627	9	9	422,453
3621	Program Technician II	1,820	25	25	1,442,902
3625	Supvsng Program Technician	2,116	1	1	70,700
3622	Program Technician I-Conf	1,709	5	5	252,941
3623	Program Technician II-Conf	1,911	8	8	490,313
3624	Suprvsng Program Tech - Conf	2,116	1	1	55,367
3704	Info Technology Analyst I	1,995	1	1	52,163
3706	Info Technology Analyst III	2,588	2	2	139,650
3707	Info Technology Analyst IV	3,085	7	7	687,825
3708	Sr Info Technology Analyst	3,513	2	2	230,947
5093	Social Worker Aide	1,458	50	50	2,159,589
8072	Director of Social Services	7,767	1	1	242,092
1952	Substance Abuse Specialist	2,055	5		
Subtotal			2,738	2,734	\$172,088,366
	Assignment Pay				1,939,707
	Auto Allowance				7,800
	Bilingual Pay				1,485,090
	Lead Workers				522,000
	Total Salary Savings				(17,208,837)
TOTAL REGULAR SALARIES					\$ 158,834,126

FILLED POSITIONS DELETED (Effective October 13, 2025)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
1952	Substance Abuse Specialist	2,055	-5	\$ 315,721

Department Of Social Services (ORG 5610)

Cost of Restoring Filled Positions	-5	\$ 315,721
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RECOMMENDED POSITIONS TO ADD (Effective October 13, 2025)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
3111	Office Assistant I - Conf	1,458	1	\$ 38,708
	Cost of Positions Recommended to Add		1	\$ 38,708

Aid to Adoptions
BUDGET 6415

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Charges	\$ 55,854,097	\$ 60,869,120	\$ 64,176,847	\$ 3,307,727	5%
Total Appropriations	\$ 55,854,097	\$ 60,869,120	\$ 64,176,847	\$ 3,307,727	5%
<u>Revenues</u>					
Miscellaneous Revenues	\$ 50,552	\$ 3,258	\$ 3,258	\$ -	-
Other Financing Sources	51,915,820	56,978,137	60,285,864	3,307,727	6%
Total Revenues	\$ 51,966,372	\$ 56,981,395	\$ 60,289,122	\$ 3,307,727	6%
<u>Net County Cost</u>	\$ 3,887,725	\$ 3,887,725	\$ 3,887,725	\$ -	-

DSS – AID TO ADOPTIONS - 6415

FUNCTION

The Aid to Adoptions program eligibility and payment system is administered by the Department of Social Services (DSS) and provides assistance payments to qualified parents who need financial assistance in order to adopt a child. Assistance payments help families who adopt children with the cost of food, housing, other basic needs, and some special needs (i.e., ongoing counseling, health needs, etc.). Families are eligible for assistance until the child reaches the age of 18. Assembly Bill 403 (Chapter 773, Statutes of 2015) implemented the Continuum of Care Reform (CCR), which provides a statutory and policy framework to ensure services and support provided to youth and their family are tailored toward the goal of maintaining a stable permanent family. Youth with a mental or physical disability are eligible for extended benefits up to the age of 21 regardless of the age of the child at time of adoption. Staff support for eligibility and payment processing services, as well as positions that support case management and placement activities, are included in the DSS budget, Org 5610.

OVERVIEW

The FY 2025-26 Recommended Budget of \$64,176,847 represents a 5% (\$3,307,727) increase over the FY 2024-25 Adopted Budget based on current trends in Aid to Adoptions caseload, average grant, and continued implementation of the state-wide CCR. Revenues recommended at \$60,289,122 represent a 6% (\$3,307,727) increase over the FY 2024-25 Adopted Budget. The County's share-of-cost (\$7,369,819) for this program is funded with 1991 Realignment revenues, (\$3,482,094) and Net County Cost (\$3,887,725).

SUMMARY OF CAO RECOMMENDATIONS

Other Charges

- Other Charges recommended at \$64,176,847 represents a 5% (\$3,307,727) increase over the FY 2024-25 Adopted Budget based on current caseload, average grant projections, and continuation of CCR.

Recommended funding includes:

- The FY 2025-26 Aid to Adoptions average monthly caseload of 3,332 represents a 1% (31 cases) increase over the FY 2024-25 Adopted Budget of 3,301 based on current caseload trends. An average placement cost of \$1,605 represents a 4% (\$68) increase over the FY 2024-25 Adopted Budget of \$1,537 due to the California Necessities Index (CNI) increase included in the FY 2025-26 Adopted State Budget rate of 3.42%.

SUMMARY OF REVENUES

- Revenues are recommended at \$60,289,122 and represent a 6% (\$3,307,727) increase over the FY 2024-25 Adopted Budget based on projected caseload, average grant costs, and continuation of CCR.

Aid to Refugees

BUDGET 6615

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Charges	\$ 2,339,479	\$ 4,032,347	\$ 4,906,972	\$ 874,625	22%
Total Appropriations	\$ 2,339,479	\$ 4,032,347	\$ 4,906,972	\$ 874,625	22%
<u>Revenues</u>					
Charges For Services	\$ 11,811	\$ -	\$ -	\$ -	-
Miscellaneous Revenues	1,510	600	1,800	1,200	200%
Other Financing Sources	2,326,157	4,031,747	4,905,172	873,425	22%
Total Revenues	\$ 2,339,479	\$ 4,032,347	\$ 4,906,972	\$ 874,625	22%
<u>Net County Cost</u>	\$ -	\$ -	\$ -	\$ -	-

DSS – AID TO REFUGEES - 6615

FUNCTION

The Federal Refugee Cash Assistance (RCA) Program is administered by the Department of Social Services (DSS) and provides public assistance to refugees newly admitted to the United States. Assistance payments are intended to provide food, housing, and basic needs for individuals and families with no dependent children. Qualified applicants are eligible for a maximum of 12 months of benefits from their date of entry into the United States. The program is 100% federally funded with the Cash, Medical, and Administration Grant through the Office of Refugee Resettlement (ORR). Additionally, the State Cash Assistance Program for Immigrants (CAPI), authorized under Assembly Bill 2779 (Chapter 329, Statutes of 1998), is included under this budget. The CAPI program is 100% State reimbursed; however, DSS does receive Interim Assistance Reimbursement Program funds for individuals applying for Supplemental Security Income or State Supplemental Payment (SSI/SSP) program due to a physical or medical incapacity. Staffing for eligibility and payment processing services is provided through the DSS budget Org 5610.

OVERVIEW

The FY 2025-26 Recommended Budget of \$4,906,972 represents a 22% (\$874,625) increase over the FY 2024-25 Adopted Budget. Recommended appropriations for the CAPI program of \$4,191,376 represent a 93% (\$2,018,591) increase over the FY 2024-25 Adopted Budget due to an increasing caseload trend and an increase in the average grant. Recommended appropriations for the RCA Program of \$715,596 represent a 62% (\$1,143,966) decrease from the FY 2024-25 Adopted Budget due to a decrease in estimated caseload with no Maximum Aid Payment (MAP) grant increase anticipated in October 2025. There is no Net County Cost for these programs as all costs are offset with State and Federal funding.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

The FY 2024-25 CAPI caseload was trending an average month over month increase of 4% and is anticipated to trend similarly in FY 2025-26. The FY 2025-26 CAPI average grant includes a projected 2.3% increase in the SSI Cost of Living Allowance effective January 1, 2026, per State Budget actions. The FY 2025-26 RCA caseload is projected to decrease due to updated State and Federal policies. Per the All County Welfare Directors Letter dated May 1, 2025 the months of eligible time on aid has decreased from 12 months to 4 months which starts on or after May 5, 2025. RCA caseloads are trending to decrease as it is anticipated that there will be fewer refugee arrivals due to the Federal changes. The FY 2025-26 RCA average grant will not receive a MAP increase in October 2025.

Other Charges

- Recommended appropriations of \$4,906,972 represent a 22% (\$874,625) increase over the FY 2024-25 Adopted Budget

Recommended funding includes:

- CAPI cases budgeted at \$4,191,376 represent a 93% (\$2,018,591) increase over the FY 2024-25 Adopted Budget based on an average monthly caseload of 272 at an average grant of \$1,241.

- RCA cases budgeted at \$715,596 represent a 62% (\$1,143,966) decrease from the FY 2024-25 Adopted Budget based on an average monthly caseload of 86 at an average grant of \$654.

SUMMARY OF REVENUES

- Revenues recommended at \$4,906,972 represent a 22% (\$874,625) increase over the FY 2024-25 Adopted Budget due to the increasing CAPI caseload trend experienced in FY 2024-25 along with an increase in the average grant to align with the SSI/SSP grant.
 - Other Financing Sources recommended at \$4,905,172 represent a 22% (\$873,425) increase over the FY 2024-25 Adopted Budget due to an increase in CAPI caseload and an increase to the average grant.

CalWORKS BUDGET 6310

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Charges	\$ 235,942,218	\$ 266,189,377	\$ 252,659,649	\$ (13,529,728)	-5%
Total Appropriations	\$ 235,942,218	\$ 266,189,377	\$ 252,659,649	\$ (13,529,728)	-5%
<u>Revenues</u>					
Miscellaneous Revenues	\$ 1,344,167	\$ 1,005,246	\$ 849,929	\$ (155,317)	-15%
Other Financing Sources	233,034,753	263,620,833	251,809,720	(11,811,113)	-4%
Total Revenues	\$ 234,378,920	\$ 264,626,079	\$ 252,659,649	\$ (11,966,430)	-5%
<u>Net County Cost</u>	\$ 1,563,298	\$ 1,563,298	\$ -	\$ (1,563,298)	-100%

DSS – CALWORKS - 6310

FUNCTION

The California Work Opportunity and Responsibility to Kids (CalWORKs) program is administered by the Department of Social Services (DSS) and provides cash assistance payments for families with dependent children. Assistance payments issued through this budget provide a temporary means of assisting families while also providing the training and educational support needed by the recipient to gain employment, sustainable housing, and become self-sufficient. Eligibility rules and grant levels are established by the California Department of Social Services. Under CalWORKs, non-exempt adult recipients must meet the following CalWORKs Hourly Participation Requirements by participating in Welfare to Work activities: 20 hours per week for a single parent household with a child whose age is under six, 30 hours per week for a single parent household with a child six years and older, and 35 hours per week for a two-parent household. The majority of families receiving assistance through this program also qualify for Medi-Cal and CalFresh benefits. The State Safety Net Program, which provides cash assistance for children of adults who have reached their CalWORKs lifetime time-on-aid limit, is also included in this budget. Staffing for eligibility and payment processing services is provided under the DSS budget, Org 5610.

OVERVIEW

The FY 2025-26 Recommended Budget of \$252,659,649 represents a 5% (\$13,529,728) decrease from the FY 2024-25 Adopted Budget based on the lower FY 2024-25 CalWORKs caseload trends, and no Maximum Aid Payment (MAP) grant increase. Revenues estimated at \$252,659,649 represent a 5% (\$11,966,430) decrease from the FY 2024-25 Adopted Budget. The County share-of-cost for this program (\$3,210,230) will be funded with one-time interest from the 1991 Realignment - CalWORKs Maintenance of Effort (MOE) (\$262,317) and 1991 Realignment - Family Support (\$2,947,913).

SUMMARY OF CAO RECOMMENDATIONS

Other Charges

- Other Charges recommended at \$252,659,649 represent a 5% (\$13,529,728) decrease from the FY 2024-25 Adopted Budget based on average grant projections, and a decreased caseload. Recommended funding includes:
 - The FY 2025-26 CalWORKs estimated cases of 20,655 represent a 3% (735) decrease from the FY 2024-25 Adopted Budget of 21,390 cases based on the actual decrease caseload trend in FY 2024-25. An average grant of \$986 per month for CalWORKs cases is projected for this budget year.

SUMMARY OF REVENUES

- Revenues are recommended at \$252,659,649 and represent a 5% (\$11,966,430) decrease from the FY 2024-25 Adopted Budget based on decreased expenditures due to a decrease in caseload projections, and no increase to estimated average grant per household. Significant changes by revenue source are noted below.
 - Miscellaneous Revenues recommended at \$849,929 represent a 15% (\$155,317) decrease from the FY 2024-25 Adopted Budget due to a trend in decreased welfare repayments/collections.

- Other Financing Sources recommended at \$251,809,720 represent a 4% (\$11,811,113) decrease from the FY 2024-25 Adopted Budget based on the following:
- Federal and State Revenues recommended at \$101,307,514 represent an 8% (\$9,248,828) decrease from the FY 2024-25 Adopted Budget due to a projected decrease in caseloads.
- 1991 Realignment - CalWORKs (MOE) revenues, recommended at \$62,721,271, represent a 1% (\$857,914) decrease from the FY 2024-25 Adopted Budget and is based on projected receipt of sales tax and vehicle license fees that will be used to offset State share of cost for CalWORKs Assistance (\$62,458,954), as well as limited one-time available interest from this same account to offset County share of cost (\$262,317). The interest earned in this account can only be used towards the intended program(s) where the State offsets its share of cost (CalWORKs Assistance).
- 1991 Realignment - Family Support Subaccount revenues, recommended at \$87,780,935, represent a less than 1% (\$192,495) increase over the FY 2024-25 Adopted Budget. Recommended revenue is based on projected receipt of sales tax and vehicle license fees that will be used to offset State share of cost for CalWORKs Assistance (\$84,833,022), as well as limited one-time interest from this same account to offset the County share of cost for CalWORKs Assistance (\$2,947,913). The interest earned in this account can only be used towards the intended program(s) where the State offsets its share of cost (CalWORKs).
- 1991 Realignment - Social Services revenues recommended at \$0, represent a 100% (\$1,896,866) decrease from the FY 2024-25 Adopted Budget. This realignment revenue source, along with Net County Cost (NCC), is used to offset the County share of CalWORKs Assistance cost. The County share of CalWORKs Assistance cost is projected to be \$3,210,230 in FY 2025-26. The Department will, instead, utilize prior year one-time earned interest from 1991 Realignment - CalWORKs MOE (\$262,317) and 1991 Realignment - Family Support (\$2,947,913) to offset County share of CalWORKs Assistance cost. These one-time funds will free up NCC and 1991 Realignment to be used in other budget orgs such as General Relief (Org 6645) and In-Home Supportive Services (Org 6420) where no additional NCC was made available to offset the increase in County share of Cost due to the 4% Inflation Factor to the IHSS MOE.

Department of Children - Foster Care

BUDGET 6410

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Charges	\$ 87,045,475	\$ 84,944,835	\$ 75,173,501	\$ (9,771,334)	-12%
Total Appropriations	\$ 87,045,475	\$ 84,944,835	\$ 75,173,501	\$ (9,771,334)	-12%
<u>Revenues</u>					
Intergovernment Rev - State	\$ 295,128	\$ -	\$ -	\$ -	-
Miscellaneous Revenues	1,149,332	987,044	525,659	(461,385)	-47%
Other Financing Sources	74,961,066	74,438,866	65,596,447	(8,842,419)	-12%
Intrafund Revenue	120,400	92,909	41,866	(51,043)	-55%
Total Revenues	\$ 76,525,926	\$ 75,518,819	\$ 66,163,972	\$ (9,354,847)	-12%
<u>Net County Cost</u>	\$ 10,519,549	\$ 9,426,016	\$ 9,009,529	\$ (416,487)	-4%

DSS – DEPENDENT CHILDREN-FOSTER CARE - 6410

FUNCTION

The Foster Care Assistance Payment program is administered by the Department of Social Services (DSS) and provides funding for food, housing, and basic needs for children placed in out-of-home care settings. Such settings include Foster Family Homes, Foster Family Agencies, and Short-Term Residential Therapeutic Program (STRTP). This budget also includes funding for the Kinship Guardianship Assistance Program (Kin-GAP), which is intended to enhance family preservation and stability by promoting familial stable placements. Case management and placement services are provided through the DSS budget, Org 5610.

OVERVIEW

The FY 2025-26 Recommended Budget of \$75,173,501 represents a 12% (\$9,771,334) decrease from the FY 2024-25 Adopted Budget based on current year caseload trends, projected average placements costs, and continued implementation of the Statewide Continuum of Care Reform (CCR). Placement costs are established by State approved rates. Revenues recommended at \$66,163,972 represent a 12% (\$9,354,847) decrease from the FY 2024-25 Adopted Budget. The County's share-of-cost (\$19,699,077) for this program is funded with available 1991 Realignment revenues (\$10,689,548) and Net County Cost recommended at \$9,009,529, which represents a 4% (\$416,487) decrease from the FY 2024-25 Adopted Budget.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

Assembly Bill (AB) 2906 was signed into law by the Governor on September 26, 2024, mandating that when the county is acting as a representative payee for foster youth receiving Federal Social Security Administration (SSA) survivors' benefits, these funds must be conserved exclusively for the child's current and future needs and prohibits the use of these benefits to reimburse the agency for the costs of the child's care and supervision.

Other Charges

- Other Charges recommended at \$75,173,501 represents a 12% (\$9,771,334) decrease from the FY 2024-25 Adopted Budget based on actual caseloads, average grant projections, and CCR continued implementation.

Recommended funding includes the following:

- The FY 2025-26 Foster Care caseload represents 2,155 average monthly cases, which is a decrease of 20% (523 cases) from the FY 2024-25 Adopted Budget based on current caseloads trends. The average placement cost of \$2,907 includes a California Necessities Index (CNI) increase included in the FY 2025-26 Adopted State Budget rate of 3.42%.

SUMMARY OF REVENUES

- Revenues are recommended at \$66,163,972 and represent a 12% (\$9,354,847) decrease from the FY 2024-25 Adopted Budget based on projected caseloads, average placement costs, and CCR continued implementation.

- Miscellaneous Revenues recommended at \$525,659 represent a 47% (\$461,385) decrease from the FY 2024-25 Adopted Budget due to current trends reflecting a decrease in Welfare Repayments and the continued decrease of Child Support collections due to AB 1686 as well as a decrease in SSA Survivors Benefits due to AB 2906.
- Intrafund Revenues recommended at \$41,866 represent a 55% (\$51,043) decrease from the FY 2024-25 Adopted Budget due to a decrease in current trends based on FY 2024-25 actual revenues from DSS Org 5610 related to emergency shelter care.
- Other Financing Sources recommended at \$65,596,447 represent a 12% (\$8,842,419) decrease from the FY 2024-25 Adopted Budget based on the following:
- Federal and State Revenues recommended at \$32,467,247 represent a 23% (\$9,674,275) decrease from the FY 2024-25 Adopted Budget due to a projected decrease in caseload.
- 2011 Realignment Protective Services Subaccount revenues recommended at \$21,657,231 represent a 15% (\$2,755,534) increase over the FY 2024-25 Adopted Budget caused by a decrease in welfare repayment and child support collections, as well as a decrease in SSA Survivors Benefits due to recent legislation changes.
- 1991 Realignment Social Services revenues recommended at \$10,689,548 represent a 20% (\$2,686,195) decrease from the FY 2024-25 Adopted Budget due to a projected decrease in caseload.
- SB 163 revenues recommended at \$782,421 represent a significant (\$762,517) increase over the FY 2024-25 Adopted Budget due to the expected implementation of the Children's Crisis Residential Program (CCRP).

General Relief

BUDGET 6645

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Charges	\$ 3,321,065	\$ 4,443,470	\$ 6,369,045	\$ 1,925,575	43%
Total Appropriations	\$ 3,321,065	\$ 4,443,470	\$ 6,369,045	\$ 1,925,575	43%
<u>Revenues</u>					
Charges For Services	\$ 479,545	\$ 508,180	\$ 679,787	\$ 171,607	34%
Miscellaneous Revenues	9,697	9,618	20,734	11,116	116%
Total Revenues	\$ 489,242	\$ 517,798	\$ 700,521	\$ 182,723	35%
<u>Net County Cost</u>	\$ 2,831,824	\$ 3,925,672	\$ 5,668,524	\$ 1,742,852	44%

DSS – GENERAL RELIEF - 6645

FUNCTION

The General Relief (GR) program is administered by the Department of Social Services (DSS) and provides emergency assistance to needy individuals who are not eligible for other assistance programs but meet eligibility requirements established under the provision of the GR resolution adopted by the Board of Supervisors in accordance with Welfare and Institutions Code (W&IC) Sections 17000-17409 on June 29, 1971. GR is granted to eligible persons who are either unemployed (and employable) or incapacitated. Employable recipients are prohibited from receiving aid for more than three months in any 12-month period and if employable must be available for and seeking employment during the eligibility period. Incapacitated recipients with a physical or mental condition must participate in a medical or mental health evaluation as a condition of eligibility and must provide medical evidence verifying the incapacity is expected to last for at least a 30-day duration. If the condition is expected to last 12 months or longer, the recipient is required to apply for Supplemental Security Income/State Supplementary Payment (SSI/SSP). Though the GR Program is 100% a General Fund Net County Cost (NCC) funded program; the County will receive reimbursement through the SSI Interim Assistance Reimbursement (IAR) Program for GR assistance paid while SSI/SSP was pending. Staffing for eligibility and payment processing services is provided through the DSS budget Org 5610.

OVERVIEW

The FY 2025-26 Recommended Budget of \$6,369,045 represents a 43% (\$1,925,575) increase over the FY 2024-25 Adopted Budget based on GR caseload trends and average grant projections. Revenues recommended at \$700,521 represent a 35% (\$182,723) increase over the FY 2024-25 Adopted Budget primarily due to an increase in SSI IAR program payments. Net County Cost recommended at \$5,668,524 represents a 44% (\$1,742,852) increase over the FY 2024-25 Adopted Budget.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

The Program will be expanding SSI advocacy assistance to the GR population. This effort aims to allocate resources in alignment with observed caseload growth within the GR population. With this change, it is expected that recipients will be better served through assistance in applying for SSI, helping with appeals of SSI denials, and providing support in following up on additional verification requests that may otherwise be challenging to fulfill for Social Security. The Department will allocate two additional positions to SSI advocacy, bringing the total to three positions. In addition to expanding internal services, the Department will leverage the Housing and Disability Advocacy Program (HDAP) to enhance support for individuals experiencing homelessness and living with disabilities. This program provides disability benefit advocacy, case management, housing navigation, and rental assistance.

Other Charges

Other Charges recommended at \$6,369,045 represent a 43% (\$1,925,575) increase over the FY 2024-25 Adopted Budget based on caseload and average grant projections.

Recommended funding includes:

- The FY 2025-26 GR caseload represents a 45% increase over the FY 2024-25 Adopted caseload, with a total of 2,085 cases expected. An average grant of \$245 per month for GR cases is projected for this budget.

SUMMARY OF REVENUES

- Revenues are recommended at \$700,521 represent a 35% (\$182,723) increase over the FY 2024-25 Adopted Budget based on current year caseload projections and estimated average grant per household.
- Charges for Services are recommended at \$679,787 and represent a 34% (\$171,607) increase over the FY 2024-25 Adopted Budget based on current trends for the Federal repayment of interim assistance paid to clients waiting for SSI/SSP certification.

PENDING FACTORS

GR caseloads in FY 2018-19, prior to the COVID-19 public health emergency, averaged 2,908 per month. Caseloads decreased to a low of 918 cases in FY 2021-22; however, cases began to increase resulting in an average caseload of 1,128 cases in FY 2022-23 and 1,371 cases in FY 2023-24. In FY 2024-25, the number of cases increased by 37% (1,981) over the adopted caseload of 1,441, which required a budget adjustment in February 2025. Should caseloads exceed projected levels again for FY 2025-26, which anticipates a monthly caseload of 2,085, the Department will return to the Board to request a budget adjustment.

In Home Supportive Services

BUDGET 6420

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Charges	\$ 86,072,331	\$ 91,788,398	\$ 112,006,176	\$ 20,217,778	22%
Total Appropriations	\$ 86,072,331	\$ 91,788,398	\$ 112,006,176	\$ 20,217,778	22%
<u>Revenues</u>					
Miscellaneous Revenues	\$ 392	\$ -	\$ -	\$ -	-
Other Financing Sources	77,465,665	83,182,124	95,199,902	12,017,778	14%
Total Revenues	\$ 77,466,057	\$ 83,182,124	\$ 95,199,902	\$ 12,017,778	14%
<u>Net County Cost</u>	\$ 8,606,274	\$ 8,606,274	\$ 16,806,274	\$ 8,200,000	95%

DSS – IN HOME SUPPORTIVE SERVICES - 6420

FUNCTION

The In-Home Supportive Services (IHSS) program is administered by the Department of Social Services (DSS) and provides in-home services to eligible aged, blind, or disabled individuals as an alternative to out of home care. IHSS recipients are unable to perform certain activities themselves and are unable to remain safely in their own homes unless such services are available. This may include meal preparation, laundry, heavy cleaning, non-medical personal services, personal care and hygiene, transportation, and protective supervision. Services are rendered by IHSS providers who are hired and employed by the IHSS recipients. The IHSS Public Authority serves as the 'employer of record' for providers and participates in union contract negotiations. IHSS Public Authority costs are budgeted in the DSS budget, Org 5611. This budget (6420) represents the total IHSS provider health benefit costs and the County Maintenance of Effort (MOE) which represents the County share of providers' salaries, payroll taxes, worker's compensation, and Case Management Information and Payroll System (CMIPS) charges. Staff support for program eligibility services is provided through the DSS budget, Org 5610.

OVERVIEW

The FY 2025-26 Recommended Budget of \$112,006,176 represents a 22% (\$20,217,778) increase over the FY 2024-25 Adopted Budget based on current year caseload trends impacting the health benefit cost, annual 4% state-mandated increase to the MOE and the negotiated wage and health benefit increase of \$1.40 per hour. The County share-of-cost (\$67,226,703) is offset with 1991 Realignment (\$50,420,429) and Net County Cost (NCC) (\$16,806,274).

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

Program changes for FY 2025-26 will involve the alignment of the IHSS residual program with Medi-Cal coverage, allowing individuals to remain in the program for up to six months before removal. Effective January 1, 2026, Full-Scope Medi-Cal Expansion Enrollment Freeze will affect individuals 19 years of age and older with unsatisfactory immigration status.

Other Charges

- Other Charges recommended at \$112,006,176 represent a 22% (\$20,217,778) increase over the FY 2024-25 Adopted Budget based on projected monthly health benefit costs paid and the Adjusted IHSS MOE.

Recommended funding includes:

- IHSS MOE recommended at \$67,226,703 includes a 19% (\$10,729,545) increase over the FY 2024-25 MOE (\$56,497,158) due to a negotiated wage increase of \$1.25 and an increase to Health Benefits of \$0.15 for a total of \$1.40 per hour. In accordance with WIC 12306.16, the MOE has been adjusted to include an annualized cost of \$8,143,903, with an additional 4% annual ongoing inflation factor of \$2,585,642, applied to the adjusted MOE.
- Health Benefit cost of \$44,779,473 includes a 27% (\$9,488,233) increase over the FY 2024-25 amount due to an increase in caseload impacting the amount of paid hours and the negotiated increase of \$0.15 per hour for a total of \$1.00 per hour.

SUMMARY OF REVENUES

- Revenues are recommended at \$95,199,902 and represent a 14% (\$12,017,778) increase over the FY 2024-25 Adopted Budget due to State and Federal offsetting revenues for the health benefits and estimated available 1991 Realignment.

IHSS - Public Authority

BUDGET 5611

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 1,030,048	\$ 1,279,197	\$ 1,312,069	\$ 32,872	3%
Services and Supplies	1,309,241	1,450,537	1,512,473	61,936	4%
Total Appropriations	\$ 2,339,289	\$ 2,729,734	\$ 2,824,542	\$ 94,808	3%
<u>Revenues</u>					
Other Financing Sources	\$ 1,830,042	\$ 1,976,743	\$ 2,020,229	\$ 43,486	2%
Intrafund Revenue	404,639	648,383	699,705	51,322	8%
Total Revenues	\$ 2,234,681	\$ 2,625,126	\$ 2,719,934	\$ 94,808	4%
<u>Net County Cost</u>	\$ 104,608	\$ 104,608	\$ 104,608	\$ -	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	12	12	12	-	

DSS – IHSS – PUBLIC AUTHORITY - 5611

FUNCTION

The In-Home Supportive Services Public Authority (PA) is the employer of record for the In-Home Supportive Services (IHSS) homecare providers for the purpose of negotiating wages, benefits and working conditions with the local union. The Public Authority operates the Provider Registry, which assists IHSS recipients with finding homecare providers, and training material, additionally the Registry connects providers with recipients. Registry Services also include but are not limited to: IHSS provider recruitment and screening; initial background checks; tracking Department of Justice fingerprint scanning; review of monthly background checks for as long as a provider remains on the Registry; and maintaining a current registry of IHSS providers. The Public Authority provides and enrolls all providers including those who are non-registry providers, with state-mandated training, as well as recipient and provider support services.

OVERVIEW

The FY 2025-26 Recommended Budget of \$2,824,542 represents a 3% (\$94,808) increase over the FY 2024-25 Adopted Budget. Revenues recommended at \$2,719,934 represent a 4% (\$94,808) increase over the FY 2024-25 Adopted Budget. Net County Cost is recommended at \$104,608 and represents no change from the FY 2024-25 Adopted Budget. Staffing is recommended at the current level of 12 positions. No Salary Savings have been used in calculating Regular Salaries.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$1,312,069 represent a 3% (\$32,872) increase over the FY 2024-25 Adopted Budget primarily due to estimated salary and health benefit rate increases as well as an increase in overtime for outreach projects, registry database clean up, and scanning of Live Scan Documents. Total staffing is recommended at 12 positions and represents no change from the FY 2024-25 staffing level.

Services and Supplies

- Services and Supplies recommended at \$1,512,473 represent a 4% (\$61,936) increase over the FY 2024-25 Adopted Budget. This increase is primarily attributed to overhead charges and contract increases.

Recommended funding includes:

- Account 7295 Professional and Specialized Services recommended at \$1,228,638 represents a 10% (\$107,327) increase over the FY 2024-25 Adopted Budget and is attributed to overhead charges from Org 5610 staff supporting Org 5611 activities, as well as the inclusion of additional costs associated with the United Language Group agreement for translation and interpretation services.
- Account 7385 Small Tools and Instruments recommended at \$0 represents a 100% (\$100,000) decrease from the FY 2024-25 Adopted Budget as the previously budgeted lobby configuration project for PA appointments has been postponed until further notice.

SUMMARY OF REVENUES

- Revenues are recommended at \$2,719,934 and represent a 4% (\$94,808) increase over the FY 2024-25 Adopted Budget due to additional State, Federal and overhead revenues expected to offset the increase in staffing and contracted costs.

IHSS - Public Authority - 5611**REGULAR SALARIES**
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
1907	Job Specialist III	2,231	2	2	\$148,762
1930	Social Work Supervisor	2,931	1	1	97,729
1931	Social Work Practitioner	2,657	1	1	76,022
3080	Office Assistant II	1,606	5	5	257,715
3110	Office Assistant I	1,458	2	2	80,426
3621	Program Technician II	1,820	1	1	55,915
Subtotal			12	12	\$716,569
TOTAL REGULAR SALARIES					\$ 716,569

Veterans' Service Office

BUDGET 7110

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 682,730	\$ 921,412	\$ 936,396	\$ 14,984	2%
Services and Supplies	187,737	177,718	162,687	(15,031)	-8%
Total Appropriations	\$ 870,466	\$ 1,099,130	\$ 1,099,083	\$ (47)	-
<u>Revenues</u>					
Intergovernment Rev - State	\$ 252,933	\$ 275,936	\$ 248,415	\$ (27,521)	-10%
Other Financing Sources	-	219,383	180,336	(39,047)	-18%
Intrafund Revenue	420,262	412,797	479,318	66,521	16%
Total Revenues	\$ 673,195	\$ 908,116	\$ 908,069	\$ (47)	-
<u>Net County Cost</u>	\$ 197,271	\$ 191,014	\$ 191,014	\$ -	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	9	9	9	-	

DSS – VETERANS SERVICE OFFICE - 7110

FUNCTION

The Veterans Service Office (VSO) assists veterans, their spouses, widows, and dependents in applying for Federal and State benefits through the California Department of Veterans Affairs (CDVA). The VSO aids in filing applications and claims for the following benefits: pensions, compensations, education, medical, insurance, burials, headstones, and discharge upgrades. The VSO also makes referrals to other agencies as needed for services that are not offered by the Veterans Administration.

OVERVIEW

The FY 2025-26 Recommended Budget of \$1,099,083 represents a less than 1% (\$47) decrease from the FY 2024-25 Adopted Budget primarily due to reduced need in Data Processing Services. Revenues recommended at \$908,069 represent a less than 1% (\$47) decrease from the FY 2024-25 Adopted Budget. Net County Cost (NCC) recommended at \$191,014, represents no change from the FY 2024-25 Adopted Budget and represents the net County contribution for veterans' services. No change in staffing is recommended, which remains at nine positions. Salary Savings has not been included in the Recommended Budget. Per the Military and Veterans Code, section 972 (b), compensation of VSO staff is the County's responsibility; however, the County has been able to utilize State and other sources of funding to cover approximately 80% of veterans service expenditures.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$936,396 represent a 2% (\$14,984) increase over the FY 2024-25 Adopted Budget primarily due to the Board approved salary. Total staffing is recommended at nine positions and represents no change from the FY 2024-25 staffing level.

Services and Supplies

- Services and Supplies recommended at \$162,687 represent an 8% (\$15,031) decrease from the FY 2024-25 Adopted Budget primarily due to the decrease in the Data Processing Services rates.

SUMMARY OF REVENUES

- Revenues are recommended at \$908,069 and represent a less than 1% (\$47) decrease from the FY 2024-25 Adopted Budget, primarily due to a decrease in subvention funding based on estimates from the CDVA.

Veterans' Service Office - 7110

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
2233	Veterans' Services Officer	3,923	1	1	\$116,455
3080	Office Assistant II	1,606	1	1	51,323
3110	Office Assistant I	1,458	1	1	41,717
3628	Veterans Svs Representative I	1,644	3	3	139,975
3629	Veterans Svs Representative II	1,836	3	3	183,921
Subtotal			9	9	\$533,391
TOTAL REGULAR SALARIES					\$ 533,391





State SB 1022 (WAJ)
BUDGET 8845

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ (133,804)	\$ -	\$ -	\$ -	-
Total Revenues	\$ (133,804)	\$ -	\$ -	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ 133,804	\$ -	\$ -	\$ -	-
Increase/(Decrease) in Fund Balance	(133,804)	-	-	-	-
<u>Budgetary Balance</u>	-	-	-	-	-

Leasehold Improvements (WAJ)
BUDGET 8846

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ 731,639	\$ 2,056,588	\$ 1,314,944	\$ (741,644)	-36%
Total Appropriations	\$ 731,639	\$ 2,056,588	\$ 1,314,944	\$ (741,644)	-36%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 4,302	\$ -	\$ -	\$ -	-
Other Financing Sources	1,440,324	2,056,588	418,896	(1,637,692)	-80%
Total Revenues	\$ 1,444,626	\$ 2,056,588	\$ 418,896	\$ (1,637,692)	-80%
<u>Revenues(Over)/Under Expenses</u>	\$ (712,987)	\$ -	\$ 896,048	\$ 896,048	-
Increase/(Decrease) in Fund Balance	712,987	-	(896,048)	(896,048)	-
<u>Budgetary Balance</u>	-	-	-	-	-

Central Plant/Tunnel (WAJ)
BUDGET 8847

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Financing Uses	\$ 1,434,324	\$ 22,000	\$ 4,220	\$ (17,780)	-81%
Capital Assets	1,130	4,504	-	(4,504)	-100%
Total Appropriations	\$ 1,435,454	\$ 26,504	\$ 4,220	\$ (22,284)	-84%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 14,640	\$ -	\$ 100	\$ 100	-
Total Revenues	\$ 14,640	\$ -	\$ 100	\$ 100	-
<u>Revenues(Over)/Under Expenses</u>	\$ 1,420,814	\$ 26,504	\$ 4,120	\$ (22,384)	-84%
Increase/(Decrease) in Fund Balance	(1,420,814)	(26,504)	(4,120)	22,384	-84%
<u>Budgetary Balance</u>	-	-	-	-	-

Intangibles (WAJ)

BUDGET 8848

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Financing Uses	\$ 6,000	\$ -	\$ 2,146	\$ 2,146	-
Total Appropriations	\$ 6,000	\$ -	\$ 2,146	\$ 2,146	-
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 102	\$ -	\$ 100	\$ 100	-
Total Revenues	\$ 102	\$ -	\$ 100	\$ 100	-
<u>Revenues(Over)/Under Expenses</u>	\$ 5,898	\$ -	\$ 2,046	\$ 2,046	-
Increase/(Decrease) in Fund Balance	(5,898)	-	(2,046)	(2,046)	-
<u>Budgetary Balance</u>	-	-	-	-	-

Non-Capitalized Expend (WAJ)

BUDGET 8849

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Financing Uses	\$ -	\$ 1,148,000	\$ -	\$ (1,148,000)	-100%
Capital Assets	177,695	110,024	45,500	(64,524)	-59%
Total Appropriations	\$ 177,695	\$ 1,258,024	\$ 45,500	\$ (1,212,524)	-96%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 34,634	\$ -	\$ -	\$ -	-
Miscellaneous Revenues	600	-	-	-	-
Other Financing Sources	-	-	33,913	33,913	-
Total Revenues	\$ 35,234	\$ -	\$ 33,913	\$ 33,913	-
<u>Revenues(Over)/Under Expenses</u>	\$ 142,461	\$ 1,258,024	\$ 11,587	\$ (1,246,437)	-99%
Increase/(Decrease) in Fund Balance	(142,461)	(1,258,024)	(11,587)	1,246,437	-99%
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – WEST ANNEX JAIL PROJECT - 8845-8849

FUNCTION

The West Annex Jail Project Capital Projects Fund segregates funding related to construction of the West Annex Jail (WAJ). The WAJ is a 300-bed facility located in downtown Fresno that replaced the dated South Annex Jail in December 2024. With the adoption of the FY 2025-26 Recommended Budget, the total project budget is estimated at \$106,709,308 which includes \$1,515,525 in contingencies. The project funds consist of SB 1022 financing of \$79,194,000 and County funds (including the County's 10% match) of \$23,567,329. The funds are in five separate budgets (Orgs 8845-8849), which provide an accounting structure that segregates the different expenditure types and will facilitate project tracking and monitoring.

OVERVIEW

The FY 2025-26 Recommended Budget of \$1,366,810 is being re-budgeted and represents the remaining unspent appropriations from prior years and it includes the transferring of funds within the WAJ Orgs for accounting purposes. A general contractor was selected through a competitive bidding process on November 14, 2017. The WAJ construction project began in January 2018, and the project reached substantial completion with the issuance of the Certificate of Occupancy in November 2024. As of June 2025, the project costs spent have totaled \$105,342,499. The project is still in the close-out phase which requires continued coordination with the general contractor, contract construction manager and contract project architect.

West Annex Jail (SB 1022) – Org 8845 was created to account for and monitor WAJ costs that are reimbursed by SB 1022 financing. The State entered into SB 1022 financing agreements with the County, which occurred in early 2018.

Leasehold Improvements (WAJ) – Org 8846 was created to account for and monitor the leasehold improvements or upgrades to the leased property contributed by the County to the WAJ. The WAJ was constructed on land owned by the County (lessor) and leased to the State of California (lessee). Leasehold improvements qualify as an eligible use of 2006 Tobacco Securitization Bond (Tobacco) proceeds. The costs of the Leasehold Improvements are included as part of the County's match. The appropriations recommended in this Org are being funded out of available contingencies. There is a total of \$412,530 available in contingencies in Org 8846.

Central Plant/Tunnel (WAJ) – Org 8847 was created to account for and monitor the improvements to the County-owned Jail Central Plant (Plant) that will expand its capacity to provide additional cooling and heating to the WAJ while maintaining the current level of service to the Main Jail. The Plant is a County-owned asset therefore improvements to enhance its capacity qualify as a capital expenditure and an eligible use of Tobacco proceeds, with the potential exception of Off-Site improvement costs. The cost of the Plant is included as part of the County's match. Remaining funds will be transferred out to Org 8846.

Intangibles (WAJ) – Org 8848 was created to account for and monitor off-site improvements. The Auditor-Controller/Treasurer-Tax Collector (AC/TTC) has preliminarily determined that the expenditures for right-of-way and easement improvements are required to be separately classified as Intangible Assets, rather than as part of the WAJ improvements, and not capitalized based on the capitalization threshold for Intangible Assets. Due to the detailed documentation required to ensure the work performed and costs incurred were being tracked, this budget was created. Depending on the actual work and costs incurred, the final determination of the capitalization of the costs are made by the AC/TTC when reimbursement

for costs are submitted to the State. Remaining funds will be transferred out to Org 8846.

Non-Capitalized Expenditures (WAJ) – Org 8849 was created to account for and monitor all costs determined not to be eligible for 2006 Tobacco proceeds or for SB 1022 financing and serves as a contingency fund. To date, the AC/TTC has determined that \$876,463 in costs are ineligible.

Jail Improvements

BUDGET 8852

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ 643,107	\$ 7,900,000	\$ 7,202,362	\$ (697,638)	-9%
Total Appropriations	\$ 643,107	\$ 7,900,000	\$ 7,202,362	\$ (697,638)	-9%
<u>Revenues</u>					
Other Financing Sources	\$ 1,313,265	\$ 3,400,000	\$ 3,398,700	\$ (1,300)	-
Intrafund Revenue	110,302	1,250,000	-	(1,250,000)	-100%
Total Revenues	\$ 1,423,568	\$ 4,650,000	\$ 3,398,700	\$ (1,251,300)	-27%
<u>Revenues(Over)/Under Expenses</u>	\$ (780,460)	\$ 3,250,000	\$ 3,803,662	\$ 553,662	17%
Increase/(Decrease) in Fund Balance	780,460	(3,250,000)	(3,803,662)	(553,662)	17%
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – JAIL IMPROVEMENTS - 8852

FUNCTION

The Public Works and Planning Department administers the Jail Improvements Capital Projects Fund, which contains funds for necessary jail facility improvements, including those agreed to in the Quentin Hall settlement.

OVERVIEW

The FY 2025-26 Recommended Budget of \$7,202,362 includes funding for the Sheriff Dispatch Relocation and Americans with Disabilities Act (ADA) compliance projects at the Main Jail for structural modifications, which include renovation of the existing housing cells and showers located on the 3rd through 6th floors for Pods A, B, E and F. The modification will provide ADA-compliant showers and accessible housing cells.

SUMMARY OF CAO RECOMMENDATIONS

Capital Assets

- The FY 2025-26 Recommended Budget of \$7,202,362 represents a 9% (\$697,638) decrease from the FY 2024-25 Adopted Budget.

Recommended funding includes:

Main Jail.....	\$3,967,030	Detention Modification.....	Program Number 90999
Dispatch Relocation.....	\$2,398,700	Dispatch Relocation.....	Program Number 91685
Jail Infirmary	\$836,632	Improvement Projects.....	Program Number 91686

SUMMARY OF REVENUES

- Revenues are recommended at \$3,398,700 and represent the transfer from the Interest and Miscellaneous Expenditures Org 2540 in the amount of \$1,000,000 to fund ADA improvements in the jail facilities, and \$2,398,700 for the Sheriff Dispatch relocation project.

Fund Balance

Estimated Beginning Fund Balance on July 1, 2025	\$7,630,978
Net Fund Balance Decrease	\$3,803,662
Estimated Ending Fund Balance on June 30, 2026	\$3,827,316

Sheriff's Area 2 Substation
BUDGET 8853

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ 3,480,010	\$ 4,209,332	\$ 2,124,768	\$ (2,084,564)	-50%
Total Appropriations	\$ 3,480,010	\$ 4,209,332	\$ 2,124,768	\$ (2,084,564)	-50%
<u>Revenues</u>					
Revenues(Over)/Under Expenses	\$ 3,480,010	\$ 4,209,332	\$ 2,124,768	\$ (2,084,564)	-50%
Increase/(Decrease) in Fund Balance	(3,480,010)	(4,209,332)	(2,124,768)	2,084,564	-50%
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – SHERIFF’S AREA 2 SUBSTATION - 8853

FUNCTION

The Public Works and Planning Department administers the Sheriff's Area 2 Substation Improvements Capital Projects Fund, which contains monies for architecture, professional services, and construction of the new Sheriff's Area 2 substation in the Southeastern area of the County.

OVERVIEW

On October 9, 2018, the Board approved the purchase of 6.5 acres of land located at the southwest corner of Harvey and Armstrong. The project consists of a 22,700-square-foot Sheriff Substation building; a 35,520-square-foot secure vehicle and evidence storage building; furniture, fixtures, and equipment; network and communication operating systems; a planned solar-covered parking lot; and EV charging stations.

The project will be completed in three phases. Phase I is the construction of the Sheriff Substation Office and Evidence Storage Buildings with parking lot and site improvements to help serve unincorporated portions of the County which was completed and opened in October 2023 and after final construction touch-ups, a ribbon cutting was held in February 2024. Phase II includes the data center, emergency generator, and shade canopies with lighting, and is nearly complete with final sign-off expected by Fall 2025. Phase III includes interior offices with associated electrical, mechanical and fire suppression inside the Evidence Storage Building. The work is scheduled for completion in Summer of 2026.

SUMMARY OF CAO RECOMMENDATIONS

Capital Assets

- The FY 2025-26 Recommended Budget of \$2,124,768 represents a 50% (\$2,084,564) decrease from the FY 2024-25 Adopted Budget and represents the remaining appropriations in order to complete construction.

Recommended funding includes:

Area 2 Substation\$2,124,768.....Construction/Architect.....Program Number 91285

SUMMARY OF REVENUES

- Revenues recommended at \$0 for FY 2025-26.

Fund Balance

Estimated Beginning Fund Balance on July 1, 2025	\$2,999,768
Net Fund Balance Decrease	\$2,124,768
Estimated Ending Fund Balance on June 30, 2026	\$875,000

AG Capital Projects And Maint.

BUDGET 8857

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 24,026	\$ 3,932,134	\$ 3,912,728	\$ (19,406)	-
Total Appropriations	\$ 24,026	\$ 3,932,134	\$ 3,912,728	\$ (19,406)	-
<u>Revenues</u>					
Other Financing Sources	\$ 9,700,000	\$ -	\$ -	\$ -	-
Total Revenues	\$ 9,700,000	\$ -	\$ -	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ (9,675,974)	\$ 3,932,134	\$ 3,912,728	\$ (19,406)	-
Increase/(Decrease) in Fund Balance	9,675,974	(3,932,134)	(3,912,728)	19,406	-
<u>Budgetary Balance</u>	-	-	-	-	-

AGRICULTURE CAPITAL PROJECTS – 8857

FUNCTION

The Public Works and Planning Department administers the Department of the Agriculture Commissioner - Sealer of Weights and Measures capital projects. This Fund is used to fund capital projects associated with this Department including the design and construction of a new building to meet the needs of the Department.

OVERVIEW

The Fund includes the costs for the design and construction of a new Agricultural Commissioner - Sealer of Weights and Measures Building.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$3,912,728 represent a less than 1% (\$19,406) decrease from the FY 2024-25 Adopted Budget and continues to provide funding for design and architectural services to meet the goal of providing a new Agricultural Commissioner - Weights and Measures Building.

SUMMARY OF REVENUES

- Revenues are recommended at \$0 represent a no change from the FY 2024-25 Adopted Budget.

Fund Balance

Estimated Fund Balance on July 1, 2025	\$34,958,487
Net Fund Balance Decrease	\$3,912,728
Estimated Ending Fund Balance on June 30, 2026	\$31,045,759

Hall Of Records Improvements

BUDGET 8861

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 62,922	\$ 4,851,056	\$ -	\$ (4,851,056)	-100%
Other Financing Uses	-	-	6,041,052	6,041,052	-
Capital Assets	108,706	6,089,294	7,000,000	910,706	15%
Total Appropriations	\$ 171,628	\$ 10,940,350	\$ 13,041,052	\$ 2,100,702	19%
<u>Revenues</u>					
Other Financing Sources	\$ 15,100,000	\$ 11,500,000	\$ 1,000,000	\$ (10,500,000)	-91%
Total Revenues	\$ 15,100,000	\$ 11,500,000	\$ 1,000,000	\$ (10,500,000)	-91%
<u>Revenues(Over)/Under Expenses</u>	\$ (14,928,372)	\$ (559,650)	\$ 12,041,052	\$ 12,600,702	-2,252%
Increase/(Decrease) in Fund Balance	14,928,372	559,650	(12,041,052)	(12,600,702)	-2,252%
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – HALL OF RECORDS IMPROVEMENTS - 8861

FUNCTION

The Public Works and Planning Department administers the Hall of Records Improvements Capital Project Fund, which contains monies for construction of new space for the Board of Supervisors and County Administrative Office and funding for a new downtown parking structure.

OVERVIEW

The fund includes the costs for improvements and furnishings to modernize or construct new space for the Board of Supervisor offices, Board Chambers, County Administrative Office, and new downtown parking structure.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$0 represent a significant (\$4,851,056) decrease from the FY 2024-25 Adopted Budget due to a reduction in estimated expenditures in Account 7295 Professional and Specialized Services.

Other Financing Uses

- Other Financing Uses are recommended at \$6,041,052 for Operating Transfers Out to the General Fund for operations, including \$3,041,052 for Animal Control Services.

Capital Assets

- The FY 2025-26 Recommended Budget of \$7,000,000 represents a 15% (\$910,706) increase over the FY 2024-25 Adopted Budget and provides funding for the underground Courthouse parking structure improvement project.

Recommended funding includes:

Courthouse Parking Structure...\$7,000,000....Building & Improv.....Program Number 92021

SUMMARY OF REVENUES

- Revenues are recommended at \$1,000,000 and represent a 91% (\$10,500,000) decrease from the FY 2024-25 Adopted Budget due to the reduction in Operating Transfers In.

Fund Balance

Estimated Fund Balance on July 1, 2025.....	\$53,228,680
Net Fund Balance Decrease.....	\$12,041,052
Estimated Ending Fund Balance on June 30, 2026.....	\$41,187,628

Clovis Regional Library

BUDGET 8863

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ 163,206	\$ 24,000,000	\$ 25,000,000	\$ 1,000,000	4%
Total Appropriations	\$ 163,206	\$ 24,000,000	\$ 25,000,000	\$ 1,000,000	4%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ (145)	\$ -	\$ -	\$ -	-
Intergovernment Rev - Other	-	-	349,541	349,541	-
Other Financing Sources	163,325	24,000,000	23,700,000	(300,000)	-1%
Total Revenues	\$ 163,179	\$ 24,000,000	\$ 24,049,541	\$ 49,541	-
<u>Revenues(Over)/Under Expenses</u>	\$ 26	\$ -	\$ 950,459	\$ 950,459	-
Increase/(Decrease) in Fund Balance	(26)	-	(950,459)	(950,459)	-
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – CLOVIS REGIONAL LIBRARY - 8863

FUNCTION

The Public Works and Planning Department administers the Clovis Regional Library Capital Project Fund, which contains the financing for the capital improvements of the new Clovis Regional Library facility.

OVERVIEW

The FY 2025-26 Recommended Budget of \$25,000,000 represents 4% (\$1,000,000) increase over the FY 2024-25 Adopted Budget due to an increase in estimated project administration costs. Revenues recommended at \$24,049,541 represent a less than 1% (\$49,541) increase over the FY 2024-25 Adopted Budget.

The Recommended Budget includes expenses for the design, administration, and construction of the project awarded on December 3, 2024. If change orders to complete this project exceed the agreement, the Library will request approval from the Board of Supervisors to increase appropriations and revenues, ensuring the project's completion. The tentative project completion date is Fall 2026.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

A larger facility will replace the existing branch to meet the growing needs of the community. On June 2, 2015, the Board approved Public Works to work with the City of Clovis to facilitate the acquisition and construction of a City-owned location. On March 4, 2024, the Board approved the City's cooperative agreement, vapor barrier allowance, and the exchange of real property approximately 1.15 acres to construct a new library location.

On December 3, 2024, the Board approved a Design-Build agreement with Harris Construction, which includes allowances for design consulting, IT choices, lighting, artwork, furniture, fixtures, construction phase, enhancements, liquidated damages for delays, and the project timelines, including start dates, milestones, and the completion date. The maximum budget for selection allowances is specified in the agreement, and the County can recover any unspent allowances through change orders or by returning them to the Board for consideration of related increases in the project.

A large portion of the furniture, fixtures, and equipment is included in the contract price, with other library start-up costs (\$1,500,000) being funded directly by the Library, as detailed in Org 7530.

Capital Assets

- The FY 2025-26 Recommended Budget of \$25,000,000 represents a 4% (\$1,000,000) increase over the FY 2024-25 Adopted Budget.

Recommended funding includes:

Clovis Library\$25,000,000.....Construction.....Program Number 91406

SUMMARY OF REVENUES

- Revenues are recommended at \$24,049,541 and represent a less than 1% (\$49,541) increase over the FY 2024-25 budget primarily in Intergovernmental Revenue associated

- with the cooperative agreement with the City of Clovis to cover the cost of a vapor barrier, offset by a decrease (\$300,000) from Operating Transfer In from the Library Fund 0107, Org 7522 Hygus Adams Trust Fund, Org 7521 Community Donations and Org 7530 Capital Improvements which was planned to fund the cost. Significant changes by specific revenue source are noted below:
 - Intergovernmental Revenue - Other is recommended at \$349,541, for the reimbursement allowance associated with a cooperative agreement with the City of Clovis, approved by the Board on March 5, 2024. The City of Clovis agreed to cover the cost of a vapor barrier to mitigate any risks of environmental contamination. An allowance for \$349,541 for the vapor barrier has been included in the agreement with Harris Construction.

Fund Balance

Estimated Beginning Fund Balance Reserves on July 1, 2025	\$990,403
Net Fund Balance Decrease	\$950,459
Estimated Ending Fund Balance on June 30, 2026	\$39,944

Reedley Branch Library

BUDGET 8865

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ 174,539	\$ 13,000,000	\$ 13,900,000	\$ 900,000	7%
Total Appropriations	\$ 174,539	\$ 13,000,000	\$ 13,900,000	\$ 900,000	7%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ (176)	\$ -	\$ -	\$ -	-
Other Financing Sources	174,661	13,000,000	13,000,000	-	-
Total Revenues	\$ 174,485	\$ 13,000,000	\$ 13,000,000	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ 54	\$ -	\$ 900,000	\$ 900,000	-
Increase/(Decrease) in Fund Balance	(54)	-	(900,000)	(900,000)	-
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – REEDLEY BRANCH LIBRARY - 8865

FUNCTION

The Public Works and Planning Department administers the Reedley Library Capital Project Fund, which contains the financing for the capital improvements of the new Reedley Branch Library.

OVERVIEW

The FY 2025-26 Recommended Budget of \$13,900,000, represents a 7% (\$900,000) increase over the FY 2024-25 Adopted Budget, due to an increase in the administration fees associated with the contract award. Revenues recommended at \$13,000,000 represent no change from the FY 2024-25 Adopted Budget project reimbursement.

The Recommended Budget includes expenses for the design, administration, and construction of the project awarded on December 3, 2024. If change orders to complete this project exceed the agreement, the Library will request approval from the Board of Supervisors to increase appropriations and revenues to finish the project. The tentative project completion date is Fall 2026.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

The new library in the City of Reedley will replace the existing branch to meet the growing community's needs. In August 2019, the Board approved the acceptance of a donation of vacant land for the construction of a new and modern library to replace the existing 5,000-square-foot building. Costs associated with the development of the Reedley Branch Library will be funded primarily with the Library's Measure B sales tax and property tax revenues.

On December 3, 2024, the Board approved a Design-Build agreement with Harris Construction, which includes allowances for design consulting, IT choices, lighting, artwork, furniture, fixtures, construction phase, enhancements, liquidated damages for delays, and the project timelines, including start dates, milestones, and the completion date. The maximum budget for selection allowances is specified in the agreement, and the County can recover any unspent allowances through change orders or by returning them to the Board for consideration of related increases in the project.

A large portion of the furniture, fixtures, and equipment is included in the contract price, with other library start-up costs (\$800,000) being funded directly by the Library, as detailed in Org 7530.

Capital Assets

- The FY 2025-26 Recommended Budget of \$13,900,000 represents a 7% (\$900,000) increase over the FY 2024-25 Adopted Budget. The recommended appropriations include the entire estimated cost of the project.

Recommended funding includes:

Reedley Branch Library ..\$13,900,000.....Construction/Architect.....Program Number 91574

SUMMARY OF REVENUES

- Revenues are recommended at \$13,000,000 and represent no change from the recommended FY 2024-25 Adopted Budget, primarily based on progress reimbursement from the Library Special Revenue Fund 0107, Org 7522 Hygus Adams, Org 7521 Community Donations and Org 7530 Capital Improvements.

Fund Balance

Estimated Beginning Fund Balance Reserves on July 1, 2025	\$940,312
Net Fund Balance Decrease.....	\$900,000
Estimated Ending Fund Balance on June 30, 2026	\$40,312

Capital Projects - Parks

BUDGET 8867

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 16,626	\$ 147,779	\$ 147,353	\$ (426)	-
Capital Assets	224,488	4,409,773	4,345,069	(64,704)	-1%
Total Appropriations	\$ 241,114	\$ 4,557,552	\$ 4,492,422	\$ (65,130)	-1%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ (259)	\$ -	\$ -	\$ -	-
Intergovernment Rev - State	-	4,656,780	4,656,780	-	-
Total Revenues	\$ (259)	\$ 4,656,780	\$ 4,656,780	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ 241,373	\$ (99,228)	\$ (164,358)	\$ (65,130)	66%
Increase/(Decrease) in Fund Balance	(241,373)	99,228	164,358	65,130	66%
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – PARKS - 8867

FUNCTION

The Public Works and Planning Department administers the Parks Capital Project Fund, which contains the financing for maintenance of County parks projects.

OVERVIEW

The FY 2025-26 Recommended Budget of \$4,492,422 represents a 1% (\$65,130) decrease from the FY 2024-25 Adopted Budget due to estimated reimbursement from grant-funded Capital Projects. Allocations are for the continuation of several ongoing projects, which include repairs to park facilities and infrastructure, restrooms, irrigation, ADA accommodations, security, installation of picnic shelters, play structures and support fixtures such as picnic tables, barbeque pits, lighting, and signage. Revenues are recommended at \$4,656,780 and represent the awarding of the Per Capita Grant Program of \$1,656,780 for Laton-Kingston Park and the Regional Park Grant of \$3,000,000 for Choinumni Regional Park.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$147,353 represents a less than 1% (\$426) decrease from the FY 2024-25 Adopted Budget as the available funds were utilized for the completion of preexisting projects and those currently in progress.

Capital Assets

- The FY 2025-26 Recommended Budget of \$4,345,069 represents a 1% (\$64,704) decrease from the FY 2024-25 Adopted Budget.

Recommended funding includes:

Latun-Kingston Park... ..\$1,612,772.....Improvements.....Program Number 91792

Choinumni Regional Park....\$2,732,297Improvements.....Program Number 91867

SUMMARY OF REVENUES

Revenues are recommended at \$4,656,780 and represent no change from the FY 2024-25 Adopted Budget based on previously awarded grants.

Fund Balance

Estimated Beginning Fund Balance on July 1, 2025\$294,000

Net Fund Balance Increase\$164,358

Estimated Ending Fund Balance on June 30, 2026\$458,358

Central Branch Library
BUDGET 8868

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ -	\$ -	\$ 7,371,000	\$ 7,371,000	-
Total Appropriations	\$ -	\$ -	\$ 7,371,000	\$ 7,371,000	-
<u>Revenues</u>					
Other Financing Sources	\$ -	\$ -	\$ 7,371,000	\$ 7,371,000	-
Total Revenues	\$ -	\$ -	\$ 7,371,000	\$ 7,371,000	-
<u>Revenues(Over)/Under Expenses</u>	\$ -	\$ -	\$ -	\$ -	-
Increase/(Decrease) in Fund Balance	-	-	-	-	-
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS - CENTRAL BRANCH LIBRARY - 8868

FUNCTION

The Public Works and Planning Department administers the Central Library Capital Project Fund which contains funds for building improvements at the Central Branch Library location.

OVERVIEW

The FY 2025-26 Recommended Budget of \$7,371,000 includes funding for costs associated with a grant project for electrical system replacement, lighting fixture improvements, basement ceiling improvements, basement abatement, and fire sprinkler system modifications.

The funding source is from Operating Transfer In, Library Special Revenue Fund 0107 supported by:

- California State Library Building Forward Library Facilities Improvement Program - Central Library.
- Library Measure B, Public Library Transactions and Use Sales Tax Ordinance which provides funding for public library operations, programs, acquisitions, facility improvements, and library construction within the County of Fresno.

SUMMARY OF CAO RECOMMENDATIONS

Capital Assets

- The FY 2025-26 Recommended Budget at \$7,371,000 represents funding based on progress made on building improvements.

Recommended funding includes:

Central Library\$7,371,000ImprovementsProgram Number 92037

SUMMARY OF REVENUES

- Revenues are recommended at \$7,371,000 and represent an Operating Transfer In, from the Library Special Revenue Library Grants Org 7517, which includes funding sources from California State Library for the Building Forward Grant of \$3,409,871 and Library Fund Balance reserves of \$3,961,129 for grant match and excess project cost.

Fund Balance

Estimated Beginning Fund Balance Reserves on July 1, 2025	\$0
Net Fund Balance Increase	\$7,371,000
Net Fund Balance Decrease.....	\$7,371,000
Estimated Ending Fund Balance on June 30, 2026	\$0

Elkhorn Training Facility
BUDGET 8869

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ 496,270	\$ 14,310,228	\$ 14,632,940	\$ 322,712	2%
Total Appropriations	\$ 496,270	\$ 14,310,228	\$ 14,632,940	\$ 322,712	2%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 395,197	\$ -	\$ -	\$ -	-
Total Revenues	\$ 395,197	\$ -	\$ -	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ 101,073	\$ 14,310,228	\$ 14,632,940	\$ 322,712	2%
Increase/(Decrease) in Fund Balance	(101,073)	(14,310,228)	(14,632,940)	(322,712)	2%
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS – ELKHORN TRAINING FACILITY - 8869

FUNCTION

The Public Works and Planning Department administers the Elkhorn Training Facility Capital Project Fund, which contains the funds for design and construction of a law enforcement regional training facility.

OVERVIEW

On December 13, 2022, the Board approved funding for a training facility located at the former Elkhorn Juvenile Correctional Facility site in Caruthers. On September 19, 2024, the Planning Commission approved Initial Study 8459 and Unclassified Conditional Use Permit Application No. 3772, to authorize the facility. The project will repurpose a former detention facility for use as a multi-purpose law enforcement training facility. The facility will be equipped for training and training events utilized primarily by Fresno County Sheriff personnel, and neighboring County and City law enforcement agencies. The project includes, but is not limited to, classrooms, scenario training buildings, dog kennel area, shade structures, firearm ranges, vehicle driving course, vehicle storage, and repair shop.

SUMMARY OF CAO RECOMMENDATIONS

Capital Assets

- The FY 2025-26 Recommended Budget of \$14,632,940 represents a 2% (\$322,712) increase over the FY 2024-25 Adopted Budget and provides the funding for the completion of the training facility.

Recommended funding includes:

Elkhorn Training Facility....\$14,632,940..... Design/Construction..... Program Number 91738

SUMMARY OF REVENUES

- Revenues are recommended at \$0.

Fund Balance

Estimated Beginning Fund Balance on July 1, 2025	\$14,632,940
Net Fund Balance Decrease.....	\$14,632,940
Estimated Ending Fund Balance on June 30, 2026	\$0

PWP-ARPA Projects
BUDGET 8870

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ 1,045,330	\$ 22,772,001	\$ 16,071,458	\$ (6,700,543)	-29%
Total Appropriations	\$ 1,045,330	\$ 22,772,001	\$ 16,071,458	\$ (6,700,543)	-29%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ (7,519)	\$ -	\$ -	\$ -	-
Other Financing Sources	456,050	22,772,001	16,071,458	(6,700,543)	-29%
Total Revenues	\$ 448,530	\$ 22,772,001	\$ 16,071,458	\$ (6,700,543)	-29%
<u>Revenues(Over)/Under Expenses</u>	\$ 596,800	\$ -	\$ -	\$ -	-
Increase/(Decrease) in Fund Balance	(596,800)	-	-	-	-
<u>Budgetary Balance</u>	-	-	-	-	-

ARPA PROJECTS – 8870**FUNCTION**

On December 13, 2022, and April 25, 2023, the Board of Supervisors approved funding from the American Rescue Plan Act - Coronavirus State and Local Fiscal Recovery Funds (ARPA SLFRF) for infrastructure improvements to be administered by the Public Works and Planning Department. The projects include repairs to park facilities, restrooms, and water irrigation, and installation of new water meters, Americans with Disabilities Act (ADA) accommodations, security, picnic shelters and play structures.

OVERVIEW

The ARPA SLFRF Program delivered \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. The SLFRF Program ensures that governments have the resources needed to fight the pandemic and support families and businesses struggling with the public health and economic impacts, maintain vital public services, and build strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity. On February 1, 2022, the Board approved the Ad-Hoc Committee's expenditure plan, which earmarked funds for proposals that may be funded either in whole or in part by the County's allocation of ARPA SLFRF. Earmarked internal (County) projects required the Department to return to the Board with budget resolutions for final allocation of funding. On December 13, 2022, and April 25, 2023, the Board approved budget resolutions authorizing infrastructure improvements including repairs to park facilities, restrooms, and water irrigation, and installation of new meters, ADA accommodations, security, picnic shelters and play structures.

SUMMARY OF CAO RECOMMENDATIONS**Capital Assets**

- The FY 2025-26 Recommended Budget of \$16,071,458 represents 29% (\$6,700,543) decrease from the FY 2024-25 Adopted Budget and includes continuation of the following projects:

Buildings and Improvements

El Porvenir Park	\$47,922	Improvements.....	Program Number 91763
Winton Park	\$342,052	Improvements.....	Program Number 91766
Avocado Lake	\$878,761	Improvements.....	Program Number 91767
Lost Lake	\$362,567	Improvements.....	Program Number 91768

Infrastructure

Elkhorn Recharge Facility...	\$2,702,839.....	Improvements.....	Program Number 91761
Raisin City Water Well	\$1,645,311	Improvements.....	Program Number 91762
Tenaya Park	\$329,160	Improvements.....	Program Number 91764
Raisin City Park	\$272,656	Improvements.....	Program Number 91765
Skaggs Bridge	\$460,818	Improvements.....	Program Number 91770
Kearney Park	\$4,137,072	Improvements.....	Program Number 91771

Courthouse Park.....	\$318,174	Improvements.....	Program Number 91773
Liberty Cemetery	\$201,709	Improvements.....	Program Number 91775
Elkhorn Water/Sewer	\$1,432,775	Improvements.....	Program Number 91825
Friant-Kern Canal	\$2,068,943	Improvements.....	Program Number 91826
New Water Meter (CSAs)	\$526,992	Improvements.....	Program Number 91849
Water System (CSAs).....	\$343,707	Improvements.....	Program Number 91850

SUMMARY OF REVENUES

Revenues are recommended at \$16,071,458 and represent a 29% (\$6,700,543) decrease from the FY 2024-25 Adopted Budget due to work completed on some of the projects.

200 W Pontiac Way Bldg Improv

BUDGET 8871

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ 5,239	\$ 3,426,995	\$ 24,591,476	\$ 21,164,481	618%
Total Appropriations	\$ 5,239	\$ 3,426,995	\$ 24,591,476	\$ 21,164,481	618%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 7,179	\$ -	\$ -	\$ -	-
Other Financing Sources	21,800,000	426,995	2,000,000	1,573,005	368%
Total Revenues	\$ 21,807,179	\$ 426,995	\$ 2,000,000	\$ 1,573,005	368%
<u>Revenues(Over)/Under Expenses</u>	\$ (21,801,940)	\$ 3,000,000	\$ 22,591,476	\$ 19,591,476	653%
Increase/(Decrease) in Fund Balance	21,801,940	(3,000,000)	(22,591,476)	(19,591,476)	653%
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS - 200 W PONTIAC WAY IMPROVEMENTS – 8871

FUNCTION

The Public Works and Planning Department administers the 200 W. Pontiac Way Building Improvement Capital Projects Fund, which contains the funds for the design and construction of the warehouse space into offices for Probation staff.

OVERVIEW

On November 28, 2023, the Board approved the authorization to execute a Purchase and Sale Agreement for the property located at 200 W. Pontiac Way. On January 2, 2024, the County of Fresno completed the purchase of the property. The property totals 103,861 square feet of building space, with just over one third (39,609 sq/ft) office space, while the remaining two-thirds (64,252 sq/ft) is currently warehouse space. This County-owned facility will allow the Probation Department to consolidate its Adult Services that are currently based out of several separate leased facilities.

This project will be completed in two phases. Phase I includes site and parking improvements, site accessibility upgrades, and the interior remodel of existing office spaces including associated interior plumbing and electrical improvements. Phase I is scheduled for completion January 2026. Phase II includes the interior remodel and partial conversion of approximately 49,722 square feet of existing warehouse space to new office space including associated interior plumbing, mechanical, and electrical improvements. Phase II is scheduled for completion June 2027 and will be funded by Local Community Corrections funding previously allocated by the Fresno County Community Corrections Partnership.

SUMMARY OF CAO RECOMMENDATIONS

Capital Assets

- The FY 2025-26 Recommended Budget of \$24,591,476 represents a 618% (\$21,164,481) increase over the FY 2024-25 Adopted Budget due to initiating Phase II remodel work at 200 W. Pontiac Way.

Recommended funding includes:

200 W Pontiac Way\$24,591,476Improvements.....Program Number 91935

SUMMARY OF REVENUES

- Revenues are recommended at \$2,000,000 and represent a 368% (\$1,573,005) increase over the FY 2024-25 Adopted Budget due to Operating Transfers In for furniture.

Estimated Beginning Fund Balance on July 1, 2025\$22,591,476

Net Fund Balance Decrease\$22,591,476

Estimated Ending Fund Balance on June 30, 2026\$0

Capital Projects - Olive Building Improvements
BUDGET 8872

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ -	\$ 35,000,000	\$ 31,722,230	\$ (3,277,770)	-9%
Total Appropriations	\$ -	\$ 35,000,000	\$ 31,722,230	\$ (3,277,770)	-9%
<u>Revenues</u>					
Other Financing Sources	\$ -	\$ 35,000,000	\$ 31,722,230	\$ (3,277,770)	-9%
Total Revenues	\$ -	\$ 35,000,000	\$ 31,722,230	\$ (3,277,770)	-9%
<u>Revenues(Over)/Under Expenses</u>	\$ -	\$ -	\$ -	\$ -	-
Increase/(Decrease) in Fund Balance	-	-	-	-	-
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS - OLIVE BUILDING IMPROVEMENTS – 8872

FUNCTION

The Public Works and Planning Department administers the Olive Building Capital Projects Fund, which contains funds for professional services and necessary building improvements of the Department of Behavioral Health Olive campus.

OVERVIEW

The FY 2025-26 Recommended Budget of \$31,722,230 represents a 9% (\$3,277,770) decrease from the FY 2024-25 Adopted Budget based on project administration and construction cost associated with the renovations at the Olive campus. In 2020, the County purchased 115,000-square-foot office building located at 5555 E. Olive Avenue, to consolidate Department of Behavioral Health services including, but not limited to, psychotherapy, treatment, medication services, psychiatry services, assessment, crisis intervention, case management, outpatient spaces for youth and adults, and a variety of other Department of Behavioral Health services.

This project will be completed in two phases. Phase I includes roof replacement and associated flashing, exterior brick façade repairs, exterior soffit replacement, and exterior painting. Phase I is scheduled for completion August 2025. Phase II includes site improvements, site accessibility upgrades, and a complete interior remodel for office space, records storage, conference rooms, outpatient treatment rooms, and a multi-purpose space with associated structural, plumbing, mechanical, and electrical improvements. Phase II is scheduled for completion September 2026.

SUMMARY OF CAO RECOMMENDATIONS

Capital Assets

- The FY 2025-26 Recommended Budget of \$31,722,230 represents a 9% (\$3,277,770) decrease from the FY 2024-25 Adopted Budget and provides the funding for the renovations at the Olive campus.

Recommended funding includes:

Olive Building\$31,722,230Improvements.....Program Number 91940

SUMMARY OF REVENUES

- Revenues are recommended at \$31,722,230 and represent a 9% (\$3,277,770) decrease from the FY 2024-25 Adopted Budget which includes Operating Transfers In from the Department of Behavioral Health Early and Periodic Screening, Diagnostic and Treatment (EPSDT) Advance, Org. 1069, to fund the project.

Selma Branch Library
BUDGET 8873

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Capital Assets	\$ -	\$ -	\$ 4,339,510	\$ 4,339,510	-
Total Appropriations	\$ -	\$ -	\$ 4,339,510	\$ 4,339,510	-
<u>Revenues</u>					
Other Financing Sources	\$ -	\$ -	\$ 3,321,000	\$ 3,321,000	-
Total Revenues	\$ -	\$ -	\$ 3,321,000	\$ 3,321,000	-
<u>Revenues(Over)/Under Expenses</u>	\$ -	\$ -	\$ 1,018,510	\$ 1,018,510	-
Increase/(Decrease) in Fund Balance	-	-	(1,018,510)	(1,018,510)	-
<u>Budgetary Balance</u>	-	-	-	-	-

CAPITAL PROJECTS - SELMA BRANCH LIBRARY - 8873

FUNCTION

The Public Works and Planning Department administers the Selma Library Capital Project Fund which contains financing for building improvements at the Selma Branch Library location.

OVERVIEW

The FY 2025-26 Recommended Budget of \$4,339,510 includes remaining funding for costs associated with Selma Library remodel improvements underway.

The funding source is from Operating Transfer In, Library Special Revenue Fund 0107.

- Library Measure B, Public Library Transactions and Use Sales Tax Ordinance which provides funding for public library operations, programs, acquisitions, facility improvements, and library construction within the County of Fresno.

SUMMARY OF CAO RECOMMENDATIONS

Capital Assets

- The FY 2025-26 Recommended Budget of \$4,339,510 represents a significant increase due to the project in progress and is estimated to be completed by September 2025.

Recommended funding includes:

Selma Library\$4,339,510ImprovementsProgram Number 92036

SUMMARY OF REVENUES

- Revenues are recommended at \$3,321,000 and represent an Operating Transfer In, from the Library Special Revenue Fund 0107, Org 7530 Capital Improvements.

Fund Balance

Estimated Beginning Fund Balance Reserves on July 1, 2025	\$1,018,510
Net Fund Balance Increase	\$3,321,000
Net Fund Balance Decrease.....	\$4,339,510
Estimated Ending Fund Balance on June 30, 2026	\$0





Debt Service

BUDGETS 0301 & 0302

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 3,500	\$ 11,000	\$ 11,000	\$ -	-
Other Charges	42,716,246	44,875,500	47,057,250	2,181,750	5%
Total Appropriations	\$ 42,719,746	\$ 44,886,500	\$ 47,068,250	\$ 2,181,750	5%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 14,843	\$ -	\$ -	\$ -	-
Intergovernment Rev - Other	2,086,841	2,085,818	2,083,917	(1,901)	-
Other Financing Sources	40,629,405	42,789,682	44,973,333	2,183,651	5%
Total Revenues	\$ 42,731,090	\$ 44,875,500	\$ 47,057,250	\$ 2,181,750	5%
<u>Revenues(Over)/Under Expenses</u>	\$ (11,343)	\$ 11,000	\$ 11,000	\$ -	-
Increase/(Decrease) in Fund Balance	11,343	(11,000)	(11,000)	-	-
<u>Budgetary Balance</u>	-	-	-	-	-

DEBT SERVICE – 0301 AND 0302

FUNCTION

These budgets provide for the appropriations and related transfers for the annual debt service payments for the County's long and short-term debt obligations. These obligations include Lease Revenue Refunding Bonds (LRRBs) for the Juvenile Justice Campus (JJC) and Downtown Energy Project. Information is also provided regarding the County's outstanding Pension Obligation Bonds (POB).

OVERVIEW

The FY 2025-26 Recommended Budget of \$47,068,250 represents a 5% (\$2,181,750) increase over the FY 2024-25 Adopted Budget. Revenues recommended at \$47,057,250 represent a \$2,181,750 increase over the FY 2024-25 Adopted Budget. Funding in the budget includes the scheduled Juvenile Court Facility LRRB Series 2016 debt service payments (\$3,562,250), and POBs debt service payments (\$43,495,000).

Other Charges

The following provides a summary of recommended funding for the County's long and short-term debt obligations, which includes the required FY 2025-26 debt service payments for the LRRBs and POBs:

Juvenile Court Facility LRRB (Accounts 7866 and 7869):

A total of \$55,350,000 in LRRBs were issued by the Fresno County Financing Authority in 2007 to finance costs associated with the construction of a shared use Juvenile Court Facility and Offices to be located at the JJC. Usage of the Juvenile Court Facility is being shared by Fresno County and the Superior Court. The County leases a portion of the facility and offices to the Administrative Office of the Courts (AOC), whose share of the LRRB is 58.5% of the annual payment. The bonds have a 23-year maturity and include two years of capitalized interest. These bonds were refunded, in their entirety, from the issuance of Series 2016 LRRB and the lease agreement with the AOC remains at 58.5% of the annual payment.

2016 LRRB Series 2016 (Accounts 7866 and 7869)

A total of \$37,270,000 in LRRBs were issued by the Fresno County Financing Authority in June 2016 to refund the County's previously issued LRRB Series 2007 (JJC) in its entirety. The Series 2016 LRRB matures between 2017 and 2030, with interest rates ranging from 3.0% to 5.0%. The total debt service payment for FY 2025-26 is due in two installments: interest in October 2025 (\$331,125) and principal and interest in April 2026 (\$3,231,125). See the debt service schedule following this narrative for the current and long-term annual debt service amounts.

Principal balance as of June 30, 2025	\$15,975,000
Remaining payment period	5 years
2025-26 Debt Service payment	\$3,562,250

Pension Obligation Bonds (POB)

The County has issued POBs on four occasions. In March 1998, the County issued \$184,910,000 of taxable POBs with a 10-year amortization to fund the Unfunded Actuarial Accrued Liability (UAAL) of the Fresno County Employee's Retirement Association. In March 2002 these bonds were partially refunded in order to extend the debt servicing of the bonds to

an 18-year amortization period. In addition, in 2004, a total of \$327,897,749 in fixed rate bonds were issued with a 30-year amortization, and a total of \$75 million in variable rate bonds were issued. The \$75 million variable rate bonds were converted to fixed rate bonds on September 12, 2006 at a fixed rate of 5.56%. The maturity schedule of the converted bonds remained the same. In FY 2008-09, the debt service for 1998 POBs was completed. In August 2015, the County refinanced a portion of the 2004A Series Pension Bond (2015A Series Pension Bond) as the interest rate environment presented the opportunity to refinance and realize a savings of \$1,318,979 to the County. The 2015A Series Pension Bond rate was 2.488% and matured in August 2019. Approximately \$3 million of the \$43,495,000 POB Debt Service payment will include contributions from other entities such as: Fresno Mosquito Vector, Fresno-Madera Area Agency, Clovis Veterans Memorial, North Central Fire Protection, Superior Court of California and Judicial Council of California.

Principal balance as of June 30, 2025	\$445,860,000
Remaining payment period	Varied
2025-26 Debt Service payment	\$43,495,000

Tobacco Securitization Bonds

In August of 1998 a Master Settlement Agreement (MSA) occurred to resolve cigarette smoking-related litigation between the settling states and the Participating Manufacturers (PMs) and released the PMs from past and present smoking-related claims in exchange for certain payments to be made to states. Fresno County was allocated a share of the Tobacco Settlement Revenues (TSRs) by the State of California through a Memorandum of Understanding. The Fresno County Tobacco Funding Corporation (Corporation) was incorporated June 13, 2002. It is a nonprofit public benefit organization as defined by Internal Revenue Code Section 501(c)(3). The Corporation is a member of the California County Tobacco Securitization Agency (Agency), a joint powers agency created in November 2000 by the County of Fresno (County) and eight other California counties.

2002 Bond Issuance

On June 18, 2002, the Board of Supervisors adopted Resolution No. 02-329 which approved the sale of certain County TSRs. Under the terms of the sales agreement, the County realized through bond proceeds the present value of 75% of its TSRs and continued to receive 25% of its annual TSRs. On July 25, 2002, the County through the Corporation issued \$92,955,000 in Tobacco Settlement Asset Backed Bonds in part to finance the costs of construction and development of the County's JJC. The 2002 bond proceeds were only used to fund the costs of the JJC and have all been expended.

2006 Bond Issuance

On February 2, 2006, the Board provided direction to staff to proceed with the analysis of issuing additional tobacco bonds. The analysis found that a subordinate bond offering could result in between \$31 million to \$42 million in net proceeds to the County. The Board determined that given the considerable risk associated with the receipt of the TSRs over the course of the following years that the associated sale of these future TSRs by the County represented a good opportunity. The 2006 Bonds were structured to shift greatest amount of risk to the investors. The bonds were sold as subordinate lien Capital Appreciation Bonds (CABs). CABs are debt instruments where interest is accumulated and at maturity the principal and interest are paid in one lump sum. Further the CABs were wrapped around the existing 2002 Tobacco Bonds, meaning the 2006 Bonds would be paid only after all of the 2002 Bonds are paid in full. On April 12, 2006, the County received \$37,794,190 in bond proceeds which was placed in an endowment fund to be used for capital expenditures.

As of June 30, 2025, the County had \$142,347 in uncommitted Tobacco Bond proceeds from the 2006 bond issuance available for qualified capital projects from both issuances.

SUMMARY OF REVENUES

Revenues are recommended at \$47,057,250 and represent a 5% (\$2,181,750) increase over the FY 2024-25 Adopted Budget. Revenues include Other Financing Sources - Operating Transfers In from the General Fund and Trust Fund 2025 (\$44,973,333) and Intergovernmental Revenues for the State Administrative Office of the Court's (AOC) share (58.5%) of the debt service payment for the Juvenile Court LRRBs (\$2,083,917).

The General Fund revenue sources are budgeted in Org 2540, Interest and Miscellaneous Expenditures, and includes the County share (41.5%) of debt service payment for the Juvenile Court LRRBs (\$1,478,333).

Revenues for the POBs debt service payments (\$43,495,000) will be received from Trust Fund 2025. Approximately \$3 million of the \$43,495,000 transfers from Trust Fund 2025 will be contributions from other entities such as: Fresno Mosquito Vector, Fresno-Madera Area Agency, Clovis Veterans Memorial, North Central Fire Protection, Superior Court of California and Judicial Council of California.

County of Fresno						
Annual Debt Service Calendar						
For Pension Obligation Bonds (POB) and Lease Revenue Bonds (LRB)						
(includes Principal and Interest)						
Fiscal Year	2004 A POB	2004 B POB	2015A POB	2012 LRB	2016 LRB	Total Debt Service
2026	39,325,000	4,170,000	—	—	3,562,250	47,057,250
2027	41,595,000	4,170,000	—	—	3,567,250	49,332,250
2028	43,780,000	4,170,000	—	—	3,564,750	51,514,750
2029	46,410,000	4,170,000	—	—	3,564,750	54,144,750
2030	48,965,000	4,170,000	—	—	3,568,950	56,703,950
2031	51,620,000	4,170,000	—	—		55,790,000
2032	54,380,000	4,170,000	—	—		58,550,000
2033	44,785,000	16,970,000	—	—		61,755,000
2034		64,285,000	—	—		64,285,000
Totals:	370,860,000	110,445,000	—	—	17,827,950	499,132,950





HR - Risk Management

BUDGET 8925

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 4,730,978	\$ 5,435,735	\$ 5,804,814	\$ 369,079	7%
Services and Supplies	143,464,249	172,346,809	178,461,546	6,114,737	4%
Other Financing Uses	-	-	17,771	17,771	-
Capital Assets	-	40,000	-	(40,000)	-100%
Total Appropriations	\$ 148,195,227	\$ 177,822,544	\$ 184,284,131	\$ 6,461,587	4%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 3,366,785	\$ 2,986,333	\$ 2,880,501	\$ (105,832)	-4%
Charges For Services	152,374,564	167,223,564	169,686,568	2,463,004	1%
Miscellaneous Revenues	3,328,301	99,000	73,000	(26,000)	-26%
Total Revenues	\$ 159,069,650	\$ 170,308,897	\$ 172,640,069	\$ 2,331,172	1%
Revenues(Over)/Under Expenses	\$ (10,874,423)	\$ 7,513,647	\$ 11,644,062	\$ 4,130,415	55%
Increase/(Decrease) in Net Position	10,874,423	(7,513,647)	(11,644,062)	(4,130,415)	55%
Budgetary Balance	-	-	-	-	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	40	40	40	-	

HR – RISK MANAGEMENT FUND - 8925

FUNCTION

The Risk Management Internal Service Fund (Fund) is managed through the Department of Human Resources and finances the County's Risk Management and Employee Benefits programs. The Fund is the financial mechanism through which the County's Self-Insurance Programs are funded, and commercial insurance and employee benefits are purchased. The Fund is financed with charges assessed to departments for insurance coverage, contributions made by employees and retirees for their health coverage, and interest earned on Self-Insurance Reserve Funds. The Risk Management Division administers the following insurance programs: Workers' Compensation, General Liability, Medical Malpractice, Unemployment, and Property/Vehicle Damage/Vehicle Replacement. The Risk Management Division also directs the County's safety program, recovers damages due to the County from third parties, provides risk management advice to departments, provides loss prevention management and training, and controls mandated programs affecting employee safety. The Employee Benefits Division provides and administers comprehensive benefits for eligible employees and their dependents including group life insurance, disability insurance, flexible spending accounts, deferred compensation, other ancillary/voluntary benefit programs, as well as group health insurance for eligible employees, their dependents and retirees. The Employee Benefits Division also coordinates the management of personnel records and the approval and processing of all personnel, compensation, and benefit eligibility functions in the PeopleSoft Human Resource Management System (HRMS).

The Department of Human Resources is detailed in Org 1010 and includes the Departmental goals.

OVERVIEW

The FY 2025-26 Recommended Budget of \$184,284,131 represents a 4% (\$6,461,587) increase over the FY 2024-25 Adopted Budget primarily due to an increase in excess insurance costs for the General Liability, Workers' Compensation, Medical Malpractice, and Property Insurance programs, as well as increase in estimated claim costs for General Liability. Revenues recommended at \$172,640,069 represent a 1% (\$2,331,172) increase over the FY 2024-25 Adopted Budget primarily due to an increase in Unemployment, General Liability, Medical Malpractice, and Benefit Training Administration premiums. In addition, the FY 2025-26 Recommended Budget includes use of Net Position in the amount of \$11,644,062 to offset FY 2025-26 Risk Management rates charged to departments. Staffing is recommended at the current level of 40 positions.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$5,804,814 represent a 7% (\$369,079) increase over the FY 2024-25 Adopted Budget due to salary and benefit adjustments related to step increases, an increase in retirement contribution rates, and an increase in health insurance contribution rates.

Services and Supplies

- Services and Supplies recommended at \$178,461,546 represent a 4% (\$6,114,737) increase over the FY 2024-25 Adopted Budget primarily due to an increase in anticipated general liability claim expense and excess premium insurance costs.

Recommended funding includes the following:

- Account 7100 General Liability Claim Expense recommended at \$9,455,522 represents a 22% (\$1,675,596) increase over the FY 2024-25 Adopted Budget based on actuarial recommendations.
- Account 7164 Premiums - Excess Insurance recommended at \$29,797,758 represents a 24% (\$5,682,191) increase over the FY 2024-25 Adopted Budget based on premium projections from the County's excess insurance carriers through the Public Risk Innovation, Solutions, and Management (PRISM) joint powers authority. The increase is primarily due to premiums for General Liability, Workers' Compensation, Medical Malpractice, and Property Insurance programs driven by an increase in pooled losses.
- Account 7176 Property Claim Expense recommended at \$647,127 represents a 59% (\$940,491) decrease from the FY 2024-25 Adopted Budget based on a projected decrease in property damage claim costs.
- Account 7288 Data Processing Direct recommended at \$242,000 represents a 70% (\$100,000) increase over the FY 2024-25 Adopted Budget based on a projected increase in costs for Risk Management software.
- Account 7296 Data Processing Services recommended at \$302,419 represents a 52% (\$103,470) increase over the FY 2024-25 Adopted Budget based on Information Technology Services Department rates for FY 2025-26.
- Account 7565 Countywide Cost Allocation recommended at \$0 represents a 100% (\$302,229) decrease from the FY 2024-25 Adopted Budget based on a decrease in countywide costs allocable to the Risk Management Internal Service Fund.

Other Financing Uses

- Other Financing Uses recommended at \$17,771 accounts for a transfer to the Department of Public Works & Planning to cover costs related to ADA compliance improvements.

Capital Assets

- Capital Assets recommended at \$0 represents a 100% (\$40,000) decrease from the FY 2024-25 Adopted Budget due to the completion of copier purchases in FY 2024-25.

SUMMARY OF REVENUES

- Revenues are recommended at \$172,640,069 and represent a 1% (\$2,331,172) increase over the FY 2024-25 Adopted Budget primarily due to an increase in Charges for Services for Unemployment, General Liability, Medical Malpractice, and Benefit Training Administration premiums charged to departments.

HR - Risk Management - 8925

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
2235	HR Technician III - C	1,911	3	3	\$162,635
2236	HR Technician II - C	1,709	6	6	327,537
2237	HR Technician I - C	1,548	2	2	96,893
3134	Senior HR Technician - C	2,116	2	2	127,968
2250	HR Program Manager	3,923	3	3	360,997
2249	Human Resources Analyst III	2,756	7	7	600,217
2251	Sr Human Resources Analyst	3,390	6	6	617,130
2252	Human Resources Analyst II	2,387	6	6	417,575
2253	Human Resources Analyst I	2,154	1	1	56,004
2277	Human Resources Manager	5,008	2	2	312,180
3262	Supervising Accountant	3,224	1	1	113,168
3213	Accountant II-Conf	2,505	1	1	80,365
Subtotal			40	40	\$3,272,669
TOTAL REGULAR SALARIES					\$ 3,272,669

Fleet Services

BUDGETS 8910 & 8911

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 3,962,745	\$ 4,298,558	\$ 4,501,566	\$ 203,008	5%
Services and Supplies	11,828,916	17,574,046	16,267,846	(1,306,200)	-7%
Other Financing Uses	150,000	-	-	-	-
Capital Assets	7,689,311	4,585,000	6,500,000	1,915,000	42%
Total Appropriations	\$ 23,630,972	\$ 26,457,604	\$ 27,269,412	\$ 811,808	3%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 629,460	\$ 300,000	\$ 400,000	\$ 100,000	33%
Charges For Services	22,226,834	27,476,593	26,989,704	(486,889)	-2%
Miscellaneous Revenues	162,288	200,000	170,000	(30,000)	-15%
Other Financing Sources	4,207,300	4,685,000	6,600,000	1,915,000	41%
Total Revenues	\$ 27,225,882	\$ 32,661,593	\$ 34,159,704	\$ 1,498,111	5%
<u>Revenues(Over)/Under Expenses</u>	\$ (3,594,910)	\$ (6,203,989)	\$ (6,890,292)	\$ (686,303)	11%
Increase/(Decrease) in Net Position	3,594,910	6,203,989	6,890,292	686,303	11%
<u>Budgetary Balance</u>	-	-	-	-	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	35	35	35	-	

GSD – FLEET SERVICES - 8910 AND 8911

FUNCTION

The Fleet Services Division (Fleet Services) of the General Services Department (GSD) is responsible for the management of the County's vehicle and heavy-duty equipment fleet (with the exception of the Sheriff-Coroner-Public Administrator's Office patrol vehicles), including planning, acquisition, maintenance, fueling operations, and sale of surplus equipment. Transportation services are provided through a central motor pool administered by Fleet Services.

OVERVIEW

The FY 2025-26 Recommended Budget of \$27,269,412 represents a 3% (\$811,808) increase over the FY 2024-25 Adopted Budget primarily due to an increase in user department requests for new vehicle and equipment purchases. Revenues recommended at \$34,159,704 represent a 5% (\$1,498,111) increase over the FY 2024-25 Adopted Budget primarily due to an increase in transfers from user departments for reimbursements on new vehicle requests. The FY 2025-26 Recommended Budget includes the Use of Reserve for Capital Asset Replacement in the amount of \$4,710,428 to fund the replacement of aging equipment and meet the needs of user departments. Staffing is recommended at 35 positions, the same as the current staffing level. Recommended Regular Salaries reflect a Salary Savings of 2% (\$60,929) with related benefits savings of \$42,863.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$4,501,566 represent a 5% (\$203,008) increase over the FY 2024-25 Adopted Budget primarily due to negotiated salary increases and increased health insurance contributions and changes in employee elections. Also, the budget includes additional overtime to accommodate workload related to the installation and ongoing support of the GPS system.

Services and Supplies

- Services and Supplies recommended at \$16,267,846 represent a 7% (\$1,306,200) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in Inventory purchases and a reduced budget for fuel.

Recommended funding includes:

- Account 7275 Inventory Purchases recommended at \$300,000 represent a 54% (\$348,000) decrease from the FY 2024-25 Adopted Budget primarily due to a projected decrease in inventory holding costs and a reduced need for procurement of inventory parts.
- Account 7309 Computer Service Software recommended at \$523,500 represents a 24% (\$101,000) increase over the FY 2024-25 Adopted Budget primarily due to an increase in software and phone support maintenance, annual licenses and GPS active services for additional vehicles.
- Account 7345 Facility Operation & Maintenance recommended at \$1,176,868 represents a 564% (\$999,581) increase over the FY 2024-25 Adopted Budget primarily due to the increase in the Facilities Square Footage factor, along with projected increases in passthrough material costs as determined by GSD-Facility Services. Increase in square

footage factor costs is primarily attributable to the redistribution of administrative overhead back into Facility Services where previously these costs were recovered by way of the Internal Services Department Overhead charge billed by the Information Technology Services Department through account 7296. Additionally, Fleet Services allocated portion of costs for the newly established General Services Administrative unit contributed to the increase in this account.

- Account 7410 Fuel recommended at \$7,484,176 represents a 24% (\$2,428,470) decrease from the FY 2024-25 Adopted Budget primarily due to a reduced expectation for rising fuel prices based on recent market stability.

Capital Assets

- Capital Assets recommended at \$6,500,000 represent a 42% (\$1,915,000) increase over the FY 2024-25 Adopted Budget primarily due to additional planned purchases of new vehicles and equipment on behalf of user departments. On July 8, 2025, the Board of Supervisors adopted a budget resolution increasing the FY 2025-26 appropriations for capital asset purchases in the amount of \$11,100,720. The resolution allowed for the uninterrupted process of vehicle/equipment acquisitions to commence, avoiding possible delays due to having the budget hearings scheduled in September. Fleet Services recommends \$6,500,000 to add light or heavy-duty vehicles to meet departmental requests.

Recommended funding includes:

(48) Lt/Heavy Duty Vehicles.....\$6,500,000.....New.....Program Number 92056

SUMMARY OF REVENUES

- Revenues are recommended at \$34,159,704 and represent a 5% (\$1,498,111) increase over the FY 2024-25 Adopted Budget primarily due to an increase in transfers from user departments for reimbursements on new vehicle purchases.

Recommended funding includes:

- Other Financing Sources recommended at \$6,600,000 represent a 41% (\$1,915,000) increase over the FY 2024-25 Adopted Budget primarily due to an increase in customer vehicle requests resulting in additional transfers from user departments.
- Revenue from Use of Money & Property recommended at \$400,000 represents a 33% (\$100,000) increase over the FY 2024-25 Adopted Budget due to an increase in estimated Interest revenue.
- The FY 2025-26 Recommended Budget includes the use of \$4,710,428 in Capital Asset Replacement Reserves to replace vehicles deemed to be past their useful life or acquire new heavy-duty equipment requested by the Public Works and Planning – Roads Division. The Capital Asset Replacement Reserve is derived from the collection of depreciation and inflation revenue, sale of fixed assets, and interest earnings on available reserve funds.

Fleet Services - 8910

REGULAR SALARIES **BUDGETED POSITIONS** **RECOMMENDED**

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
1709	Fuel Site Compliance Specialst	2,021	1	1	\$67,482
3080	Office Assistant II	1,606	3	3	158,163
3160	Administrative Assistant II	1,953	1	1	65,135
3410	Fleet Services Parts Specialst	1,517	2	2	101,292
3621	Program Technician II	1,820	2	2	107,615
5307	Automotive Mechanic	2,250	9	9	665,612
5313	Heavy Duty Mechanic	2,407	9	9	702,903
5331	Master Automotive Mechanic	2,643	1	1	88,118
5332	Master Heavy Duty Mechanic	2,643	1	1	88,118
5309	Fleet Services Supervisor	2,907	2	2	179,634
5365	Fleet Services Manager	4,326	1	1	134,819
5360	Sr Welder	2,643	1	1	88,118
5370	Welder	2,204	2	2	145,077
Subtotal			35	35	\$2,592,086
Total Salary Savings					(60,929)
TOTAL REGULAR SALARIES					\$ 2,531,157

Security

BUDGET 8970

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 7,092,969	\$ 7,723,605	\$ 7,960,206	\$ 236,601	3%
Services and Supplies	2,130,333	2,577,088	3,705,846	1,128,758	44%
Total Appropriations	\$ 9,223,302	\$ 10,300,693	\$ 11,666,052	\$ 1,365,359	13%
<u>Revenues</u>					
Fines, Forfeitures, & Penalties	\$ 36,367	\$ 31,600	\$ 20,000	\$ (11,600)	-37%
Revenue From Use of Money & Property	15,612	5,000	10,000	5,000	100%
Charges For Services	9,988,637	10,264,093	11,636,052	1,371,959	13%
Miscellaneous Revenues	4,836	-	-	-	-
Total Revenues	\$ 10,045,452	\$ 10,300,693	\$ 11,666,052	\$ 1,365,359	13%
Revenues(Over)/Under Expenses	\$ (822,150)	\$ -	\$ -	\$ -	-
Increase/(Decrease) in Net Position	822,150	-	-	-	-
Budgetary Balance	-	-	-	-	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	93	94	94	-	

GSD – SECURITY SERVICES - 8970

FUNCTION

The Security Division (Security) of the General Services Department (GSD) is responsible for the physical security of County facilities and employees. Security enforces regulations in all County parking areas. Other services include centralized identification badge services and administration of the security access control system.

OVERVIEW

The FY 2025-26 Recommended Budget of \$11,666,052 represents a 13% (\$1,365,359) increase over the FY 2024-25 Adopted Budget primarily due to Security's allocated portion of the administrative costs associated with the creation of the GSD during FY 2024-25. Revenues recommended at \$11,666,052 represent a 13% (\$1,365,359) increase over the FY 2024-25 Adopted Budget primarily due to a forecasted increase in Charges for Services. Staffing is recommended at the current level of 94 positions. Recommended Regular Salaries reflect a Salary Savings of 8% (\$314,816) with related benefit savings of \$281,493.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$7,960,206 represent a 3% (\$236,601) increase over the FY 2024-25 Adopted Budget primarily due to the transfer of a Staff Analyst from the Information Technology Services Department (ITSD) during FY 2024-25, negotiated salary increases, annual step increases, and increases in County contributions for health insurance. Additional overtime is budgeted to meet the service commitments to departments and provide shift coverage for leaves of absence and vacancies.
 - Account 6600 Health Insurance recommended at \$1,230,836 represents an 11% (\$124,082) increase over the FY 2024-25 Adopted Budget primarily due to the County's increase in Health Insurance contribution based on estimated coverage elections and an increase in employee participation levels.

Services and Supplies

- Services and Supplies recommended at \$3,705,846 represent a 44% (\$1,128,758) increase over the FY 2024-25 Adopted Budget primarily due to increases in charges for Data Processing and Facility Operation and Maintenance.

Recommended funding includes:

- Account 7205 Maintenance-Equipment recommended at \$29,840 represents a 96% (\$693,675) decrease from the FY 2024-25 Adopted Budget primarily due costs related to fire and intrusion alarms, alarm inspections, and CCTV servicing moving to GSD-Facility Services.
- Account 7296 Data Processing Services recommended at \$713,157 represents a 40% (\$204,473) increase over the FY 2024-25 Adopted Budget primarily due to increases in Hosted Units, Active Users, and Office 365 Monthly Users rates as assessed by ITSD. Additional increases include the new Information Security rate and software costs previously paid directly by ITSD, most notably the ConvergeOne cost for the mass notification system.

- Account 7345 Facility Operation and Maintenance recommended at \$1,565,052 represents a significant (\$1,523,565) increase over the FY 2024-25 Adopted Budget as determined by GSD-Facility Services primarily due to an increase in cost resulting from the redistribution of administrative overhead to Facility Services. These costs were previously recovered by way of the Internal Services Department Overhead charge billed by ITSD through account 7296.

SUMMARY OF REVENUES

- Revenues are recommended at \$11,666,052 and represent a 13% (\$1,365,359) increase over the FY 2024-25 Adopted Budget.
- Charges for Services recommended at \$11,636,052 represent a 13% (\$1,371,959) increase over the FY 2024-25 Adopted Budget primarily due to an increase in forecasted revenue from Security labor services. For FY 2025-26, the Security labor rate increased due to the recovery of administrative costs previously recovered by ITSD while operating under the former Internal Services Department.

Security - 8970

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
2292	Staff Analyst II	2,387	1	1	\$69,713
3070	Supvsng Office Assistant	1,919	1	1	63,105
3080	Office Assistant II	1,606	3	3	158,163
3110	Office Assistant I	1,458	1	1	39,146
5206	Chief of Security	4,326	1	1	134,819
5236	Supvsng Security Officer	2,047	3	3	197,438
5237	Security Officer	1,320	72	72	2,901,670
5239	Sr Security Officer	1,609	12	12	620,174
Subtotal			94	94	\$4,184,228
Total Salary Savings					(314,816)
TOTAL REGULAR SALARIES					\$ 3,869,412

Facility Services

BUDGETS 8935 & 8936

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 12,635,756	\$ 14,679,415	\$ 19,206,101	\$ 4,526,686	31%
Services and Supplies	47,616,702	77,436,984	71,320,265	(6,116,719)	-8%
Capital Assets	666,299	450,000	18,473	(431,527)	-96%
Total Appropriations	\$ 60,918,757	\$ 92,566,399	\$ 90,544,839	\$ (2,021,560)	-2%
<u>Revenues</u>					
Fines, Forfeitures, & Penalties	\$ 2,430	\$ -	\$ -	\$ -	-
Revenue From Use of Money & Property	1,946,037	2,596,884	2,239,884	(357,000)	-14%
Intergovernment Rev - State	1,200,044	721,772	830,940	109,168	15%
Charges For Services	54,644,974	82,582,743	86,478,015	3,895,272	5%
Miscellaneous Revenues	896,501	700,000	-	(700,000)	-100%
Other Financing Sources	2,790,919	5,965,000	1,000,000	(4,965,000)	-83%
Total Revenues	\$ 61,480,905	\$ 92,566,399	\$ 90,548,839	\$ (2,017,560)	-2%
<u>Revenues(Over)/Under Expenses</u>	\$ (562,148)	\$ -	\$ (4,000)	\$ (4,000)	-
Increase/(Decrease) in Fund Balance	562,148	-	4,000	4,000	-
<u>Budgetary Balance</u>	-	-	-	-	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	133	159	159	-	

GSD – FACILITY SERVICES – 8935 AND 8936

FUNCTION

The Facility Services Division (Facility Services) of the General Services Department (GSD) is responsible for the mechanical, electrical, structural, and custodial maintenance of County-owned facilities. In addition to the routine and preventive maintenance, remodeling and modifications of County facilities, the Division plans and performs furniture moves, as requested by departments. The General Services Administration function is also an integral part of this Division. General Services Administration is responsible for the administration and management of the General Services Department (GSD) including human resources, contract and fiscal functions for all the GSD divisions.

OVERVIEW

The FY 2025-26 Recommended Budget of \$90,544,839 represents a 2% (\$2,021,560) decrease from the FY 2024-25 Adopted Budget primarily due to a projected decrease in planned Job Order Contract (JOC) projects and as the American Rescue Plan Act (ARPA) program approaches its conclusion, associated project costs are reduced. Revenues recommended at \$90,548,839 represent a 2% (\$2,017,560) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in projected revenue from the ARPA program as projected commitments under the program are nearing completion and therefore eligible reimbursement revenue is reduced. The FY 2025-26 Recommended Budget includes an increase in Net Position in the amount of \$4,000 for Facility building reserves. Staffing is recommended at the current level of 159 positions. Salary Savings of 3% (\$337,174) was used in calculating Regular Salaries with related benefit cost savings of \$297,950.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** Begin the development of a comprehensive 10-year Facilities Master Plan (FMP) that strategically guides the utilization, service delivery, and development of the County of Fresno's real estate and facility assets. The FMP will optimize the County of Fresno's current portfolio, plan for future facilities, and establish cost projections to support capital improvement planning. The process will begin with an assessment of the Downtown Fresno Area and move to the outlying County areas. The final FMP will feature an executive summary, planning principles, existing conditions, program requirements, options, financial analysis, development guidelines, cost estimates and an implementation timeline.
- **Performance Metric:** Finalize agreement with selected vendor (Gensler) and begin Phase 1 of proposal which includes review of pertinent materials, data process collection methodology, and develop project vision.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

- On January 28, 2025, the Board conducted a second hearing to adopt the proposed amendments to the Fresno County Ordinance Code, Title 2 Administration, reorganizing the Internal Services Department (ISD) into two separate departments: Information Technology Services Department (ITSD) and General Services Department (GSD), which took effect February 27, 2025.
- The reorganization of ISD resulted in the transfer of 28 positions from ITSD, Org 8905 and one position from Facility Services, Org 8935 to ITSD, Org 8905
 - 27 positions transferred to GSD-Facility Services, Org 8935 and one position transferred to GSD-Security Services Org 8970
 - One position transferred to ITSD, Org 8905 from Facility Services, Org 8935

Salaries and Benefits

- Salaries and Benefits recommended at \$19,206,101 represent a 31% (\$4,526,686) increase over the FY 2024-25 Adopted Budget primarily due to the transfer and addition of 27 positions from reorganizing ISD into ITSD and GSD and the increase in health insurance contributions during FY 2024-25.
 - Account 6100 Regular Salaries recommended at \$10,535,697 represents a 35% (\$2,744,094) increase over the FY 2024-25 Adopted Budget primarily due to the transfer and addition of 27 positions from reorganizing ISD into ITSD and GSD.
 - Account 6200 Extra Help recommended at \$0 represents a 100% (\$142,608) decrease from FY 2024-25 Adopted Budget primarily due to GSD-Facility Services not anticipating the need for extra help during FY 2025-26.
 - Account 6400 Retirement Contribution recommended at \$4,945,300 represents a 32% (\$1,208,983) increase over the FY 2024-25 Adopted Budget primarily due to the transfer and addition of 27 positions from reorganizing ISD into ITSD and GSD resulting in a larger salary base pool subject to retirement rates.
 - Account 6500 OASDI recommended at \$819,909 represents a 38% (\$223,851) increase over the FY 2024-25 Adopted Budget primarily due to the increase in regular salaries subject to the 7.65% OASDI contribution rate resulting from the transfer and addition of 27 positions from reorganizing ISD into ITSD and GSD.
 - Account 6550 Worker's Compensation recommended at \$414,154 represents a 22% (\$120,029) decrease from the FY 2024-25 Adopted Budget primarily based on claims history resulting in reduced insurance rates as calculated by Risk Management.
 - Account 6600 Health Insurance recommended at \$2,093,302 represents a 35% (\$545,387) increase over the FY2024-25 Adopted Budget primarily due to an increase in employee participation levels resulting from the transfer and addition of 27 positions from reorganizing ISD into ITSD and GSD and the estimated increase in the County's health insurance contributions.

Services and Supplies

- Services and Supplies recommended at \$71,320,265 represent an 8% (\$6,116,719) decrease from the FY 2024-25 Adopted Budget primarily due to a projected reduction of ARPA and JOC related projects.

Recommended funding includes:

- Account 7101 General Liability Insurance recommended at \$100,814 represents a 51% (\$104,002) decrease from the FY 2024-25 Adopted Budget based on the calculated risk exposure based on historical claim records, resulting in a lower insurance rate as calculated by Risk Management.
- Account 7175 Property Insurance recommended at \$1,054,018 represents a 34% (\$537,513) decrease from the FY 2024-25 Adopted Budget based on the calculated risk exposure based on historical claim records, resulting in a lower insurance rate as calculated by Risk Management.
- Account 7205 Maintenance-Equipment recommended at \$7,720,000 represents a 48% (\$2,520,000) increase over the FY 2024-25 Adopted Budget primarily due to an increase in requests for HVAC specialized maintenance and repairs. Additionally, maintenance for elevators increased due to the addition of elevators and recommended budget includes the planned replacement of outdated equipment.
- Account 7220 Maintenance-Buildings & Grounds recommended at \$4,967,500 represent a 92% (\$2,376,500) increase over the FY 2024-25 Adopted Budget primarily due to GSD-Security Services contracts moving to GSD-Facility Services for fire and intrusion alarm monitoring, repair, and inspection. In addition, new contracts for landscaping services for metro buildings were added and emergency plumbing services also increased.
- Account 7295 Professional and Specialized Services recommended at \$22,945,805 represents a 31% (\$10,143,234) decrease from the FY 2024-25 Adopted Budget primarily due to the ARPA projects approaching completion and a reduction in requested JOC projects based on projected need.
- Account 7296 Data Processing Services recommended at \$1,088,465 represent a 42% (\$322,395) increase over the FY 2024-25 Adopted Budget primarily due to the increase in Hosted Units, Active User, and Office 365 Monthly Users rates as determined by ITSD. In addition, the employee count on Active users increased due to the transfer and addition of 27 positions from reorganizing ISD into ITSD and GSD.
- Account 7309 Computer Service Software recommended at \$425,000 represents a 34% (\$215,000) decrease from the FY 2024-25 Adopted Budget primarily due to the completion of Contract Services for system optimization and Building Assessment in FY 2024-25.
- Account 7340 Operating Leases Buildings recommended at \$1,794,000 represents a 28% (\$711,00) decrease from the FY 2024-25 Adopted Budget primarily due to reallocating patrolling costs back to GSD-Security Services to better align expenses with operational responsibilities.
- Account 7355 Operating Leases Equipment recommended at \$500,000 represents a 525% (\$420,000) increase over the FY 2024-25 Adopted Budget primarily due to the increased need for rental equipment to provide specialized services to buildings and high-rise locations.
- Account 7416 Trans and Travel County Garage recommended at \$1,201,614 represents a 318% (\$914,233) increase over the FY 2024-25 Adopted Budget primarily due to the
- increase in the Vehicle Factor rate as determined by GSD-Fleet services resulting from the inclusion of overhead costs previously collected by the former Internal Services Department under Data Processing charges. Depreciation costs increased as a result of replacing older and high mileage equipment.
- Account 7565 Countywide Cost Allocation recommended at \$693,797 represents a 31% (\$164,330) increase over the FY 2024-25 Adopted Budget primarily due to the increase

in annual distribution of general government costs as calculated annually by the Auditor-Controller/Treasurer-Tax Collector's office.

- Account 7611 Security Services recommended at \$184,634 represents a 69% (\$415,079) decrease from the FY 2024-25 Adopted Budget primarily due to GSD-Security Services control center monitoring no longer being exclusively billed to Facility Services.

Capital Assets

- Capital Assets recommended at \$18,473 represent a 96% (\$431,527) decrease from the FY 2024-25 Adopted Budget due to the partial completion of building 607 elevator modernization. The recommended budget represents the unspent remaining balance and additional needed appropriations on projected program costs for the Elevator Modernization project that started in FY 2021-22.

Recommended funding includes:

(1) Main Jail Elevator Modernization....\$18,473Ongoing.....Program Number 91698

SUMMARY OF REVENUES

- Revenues are recommended at \$90,548,839 and represent a 2% (\$2,017,560) decrease from the FY 2024-25 Adopted Budget.
 - Revenue From Use of Money & Property recommended at \$2,239,884 represents a 14% (\$357,000) decrease from the FY 2024-25 Adopted Budget primarily due to an anticipated reduction in the forecasted number of billed parking stalls.
 - Intergovernment Revenues - State recommended at \$830,940 represent a 15% (\$109,168) increase over the FY 2024-25 Adopted Budget primarily due to the increase in estimated collections from Judicial Council of California as a result of higher projected reimbursable Utilities costs.
 - Miscellaneous Revenues recommended at \$0 represent a 100% (\$700,000) decrease from the FY 2024-25 Adopted Budget based on a reduction in estimated loss recoveries.
 - Other Financing Sources recommended at \$1,000,000 represent an 83% (\$4,965,000) decrease from the FY 2024-25 Adopted Budget primarily due to the projected reduction in reimbursements under the ARPA Federal Stimulus package based on the remaining completion costs of eligible reimbursable projects.

Facility Services - 8935

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
2209	Executive Assistant	2,485	1	1	\$65,022
2248	Deputy Director of General Svs	5,257	2	2	322,103
2291	Staff Analyst I	2,154	2	2	109,262
2292	Staff Analyst II	2,387	2	2	146,428
2293	Staff Analyst III	2,756	1	1	74,963
2294	Sr Staff Analyst	3,390	1	1	105,685
2297	Program Manager	3,923	3	3	354,451
2394	Departmental Business Manager	4,119	1	1	128,383
3070	Supvsng Office Assistant	1,919	1	1	57,024
3080	Office Assistant II	1,606	1	1	47,523
3205	Account Clerk I	1,509	3	3	137,564
3260	Account Clerk II	1,692	4	4	213,348
3210	Accountant I	2,190	1	1	58,620
3215	Accountant II	2,505	2	2	154,266
3262	Supervising Accountant	3,224	1	1	107,673
3240	Supvsng Account Clerk	2,011	1	1	65,034
3432	Supvsng Stock Clerk	1,788	1	1	46,697
3440	Stock Clerk	1,341	2	2	73,611
3620	Program Technician I	1,627	1	1	53,559
3621	Program Technician II	1,820	2	2	106,737
3622	Program Technician I-Conf	1,709	1	1	46,400
3623	Program Technician II-Conf	1,911	2	2	120,814
5050	Maintenance Janitor	1,606	54	54	2,758,868
5061	Sup Maintenance Janitor	1,767	5	5	276,641
5201	Maintenance Services Supervisor	2,697	3	3	269,349
5202	Building Maintenance Engineer	2,445	12	12	971,624
5230	Facility Services Manager	4,770	1	1	148,686
5231	Facility Services Supervisor	3,049	3	3	261,346
5315	Maintenance Carpenter	2,345	3	3	221,232
5325	Maintenance Painter	2,184	4	4	262,979
5326	Maintenance Plumber	2,445	9	9	709,841
5327	Maintenance Electrician	2,345	7	7	532,450
5328	Locksmith	2,345	4	4	295,414
5330	Air Conditioning Mechanic	2,445	12	12	913,228

Facility Services (ORG 8935)

5375 Building Maintenance Specialst	2,772	5	5	433,570
8140 Director of General Services	6,709	<u>1</u>	<u>1</u>	<u>214,676</u>
Subtotal		159	159	\$10,865,071
Auto Allowance				7,800
Total Salary Savings				<u>(337,174)</u>
TOTAL REGULAR SALARIES				\$ 10,535,697

Office of Information Security
BUDGET 8909

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ -	\$ -	\$ 1,270,201	\$ 1,270,201	-
Services and Supplies	-	-	1,545,710	1,545,710	-
Total Appropriations	\$ -	\$ -	\$ 2,815,911	\$ 2,815,911	-
<u>Revenues</u>					
Charges For Services	\$ -	\$ -	\$ 2,815,911	\$ 2,815,911	-
Total Revenues	\$ -	\$ -	\$ 2,815,911	\$ 2,815,911	-
<u>Revenues(Over)/Under Expenses</u>	\$ -	\$ -	\$ -	\$ -	-
Increase/(Decrease) in Fund Balance	-	-	-	-	-
<u>Budgetary Balance</u>	-	-	-	-	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	-	7	7	-	

OIS – OFFICE OF INFORMATION SECURITY – 8909

FUNCTION

The Office of Information Security (OIS) is responsible for protecting the County's information assets and systems by implementing comprehensive security controls, managing cyber risks, and cultivating a resilient, security-conscious culture. OIS plays a vital role in aligning cybersecurity efforts with the County's business objectives, ensuring that digital operations remain secure, compliant, and reliable.

Key functions of OIS include developing and enforcing countywide cybersecurity policies and frameworks to meet legal and contractual obligations; leading enterprise risk assessments to identify vulnerabilities and recommend mitigation strategies for internal departments and third-party partners; overseeing centralized security operations such as monitoring, incident response, and threat intelligence; and advancing security awareness through ongoing training and outreach initiatives.

OVERVIEW

The FY 2025-26 Recommended Budget of \$2,815,911 supports the operational needs of OIS as it continues to build a centralized, countywide cybersecurity program. While OIS now operates under the County Administrative Office, associated costs were previously captured within Information Technology Services Org 8905. On July 8, 2025, the Board of Supervisors approved the creation of OIS under the County Administrative Office and the transfer of seven existing positions from Org 8905 to Org 8909 to support OIS operations. Recommended Regular Salaries reflect a 9% Salary Savings (\$67,472), along with related benefit savings of \$43,065.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** Establish a countywide information security governance framework to standardize cybersecurity practices across all departments.
- **Performance Metric:** 100% of departments onboarded and ten foundational policies adopted by the end of FY 2025-26.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$1,270,201 represent costs associated with staffing needs for OIS, primarily for Regular Salaries of \$712,391, and Retirement Contribution of \$374,894.

Services and Supplies

- Services and Supplies are recommended at \$1,545,710 and represent costs associated with the cybersecurity services and supplies, primarily for Computer Service Software estimated costs of \$1,061,104.

SUMMARY OF REVENUES

- Revenues recommended at \$2,815,911 represent direct charges to departments for information security services.

Office of Information Security - 8909

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0302	Chief Information Security Officer	5,521	1	1	\$172,084
3760	Information Security Analyst	3,085	3	3	231,745
3761	Senior Information Security Analyst	3,513	2	2	234,484
3762	Information Security Manager	4,542	1	1	141,550
Subtotal			7	7	\$779,863
Total Salary Savings					(67,472)
TOTAL REGULAR SALARIES					\$ 712,391

Information Technology

BUDGETS 8905 & 8908

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 20,912,401	\$ 23,953,210	\$ 19,492,615	\$ (4,460,595)	-19%
Services and Supplies	45,238,649	47,207,373	49,155,668	1,948,295	4%
Other Charges	23,643	32,000	41,592	9,592	30%
Capital Assets	-	-	1,461,722	1,461,722	-
Total Appropriations	\$ 66,174,693	\$ 71,192,583	\$ 70,151,597	\$ (1,040,986)	-1%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 151,098	\$ 130,000	\$ 130,000	\$ -	-
Charges For Services	66,888,093	69,592,583	68,851,597	(740,986)	-1%
Miscellaneous Revenues	251,495	-	-	-	-
Other Financing Sources	922,609	1,500,000	1,200,000	(300,000)	-20%
Total Revenues	\$ 68,213,294	\$ 71,222,583	\$ 70,181,597	\$ (1,040,986)	-1%
<u>Revenues(Over)/Under Expenses</u>	\$ (2,038,601)	\$ (30,000)	\$ (30,000)	\$ -	-
Increase/(Decrease) in Net Position	2,038,601	30,000	30,000	-	-
<u>Budgetary Balance</u>	-	-	-	-	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	159	125	125	-	

ITSD – INFORMATION TECHNOLOGY SERVICES – 8905 AND 8908

FUNCTION

The Information Technology Services Department (ITSD) provides technology related services to departments and outside governmental agencies, except for the Sheriff-Coroner-Public Administrator's Office and the Library. ITSD is responsible for the design, implementation and operational maintenance of the County's institutional data, voice, and radio networks. These services include centralized core ITSD facilities, hosting of unique multi-departmental applications, and support for network, database, programming, ERP (PeopleSoft), desktop and service desk (help desk) operations.

Radio Operations, Graphic Communications, and ITSD Business Office operations are also an integral part of the Department. Radio Operations is responsible for daily operations of countywide radio communications, including Sheriff-Coroner-Public Administrator's Office and Emergency Medical Services (EMS). Graphic Communications provides design, copy, and print services, including outgoing U.S. Postal services and departmental messenger mail services. The Business Office is responsible for administration and management of fiscal functions for all ITSD operations.

OVERVIEW

The FY 2025-26 Recommended Budget of \$70,151,597 represents a 1% (\$1,040,986) decrease from the FY 2024-25 Adopted Budget due to a projected decrease in planned projects, and the reduction in salaries and benefits due to the reorganizing of the Information Services Department (ISD) into two separate departments: Information Technology Services Department (ITSD) and the General Services Department (GSD), and the creation of the Office of Information Security (OIS) during FY 2024-25. Revenues recommended at \$70,181,597 represent a 1% (\$1,040,986) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in projected revenue from Information Technology (IT) related products and services that are direct chargebacks to our user departments and the reimbursement of eligible costs related to ongoing American Rescue Plan Act (ARPA) categorical funding offered by the Federal government. Staffing is recommended at the current level of 125 positions. Recommended Regular Salaries reflect a Salary Savings of 3% (\$252,502) with related benefit savings of \$176,183.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** Enhance regional coverage, improve signal reliability, and improve interoperability among first responders to improve public safety.
- **Performance Metric:** Complete construction of a fully operational Radio Tower in Reedley, California by June 2026.

FY 2024-25

- **Goal:** Increase the accuracy of ISD billing to reduce the number of monthly adjustments.
- **Performance Metric:** Increase billing accuracy.

- **Outcome(s)/Result(s):** ITSD implemented a project to address the departments with the highest rate of billing errors, which were the Department of Public Works & Planning and the Clerk of the Board of Supervisors. ITSD increased billing accuracy in these departments to 99.998%.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

- On January 28, 2025, the Board conducted a second hearing to adopt the proposed amendments to the Fresno County Ordinance Code, Title 2 Administration, reorganizing ISD into two separate departments: ITSD and GSD, which took effect February 27, 2025.
- The reorganization of ISD during FY 2024-25 resulted in the transfer of 28 positions from Org 8905 and one position to Org 8905 as follows:
 - 27 positions transferred to GSD-Facility Services Org 8935 and one position transferred to GSD-Security Services Org 8970
 - One position transferred to ITSD Org 8905 from Org 8935
- On July 8, 2025, the Board of Supervisors approved the creation of OIS under the County Administrative Officer and the transfer of seven positions from Org 8905 to Org 8909 to support OIS operations.

Salaries and Benefits

- Salaries and Benefits recommended at \$19,492,615 represent a 19% (\$4,460,595) decrease from the FY 2024-25 Adopted Budget primarily due to the transfer of positions from the reorganization of ISD into ITSD, GSD and OIS.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$10,653,194 represents a 19% (\$2,471,874) decrease from the FY 2024-25 Adopted Budget primarily due to the transfer of administration positions from reorganizing ISD into ITSD, GSD, and OIS.
- Account 6400 Retirement Contribution charges recommended at \$5,330,747 represents a 22% (\$1,545,354) decrease from the FY 2024-25 Adopted Budget primarily due to the transfer of administration positions from reorganizing ISD into ITSD, GSD and OIS.
- Account 6500 OASDI Contribution recommended at \$750,017 represents a 25% (\$254,051) decrease from the FY 2024-25 Adopted Budget primarily due to the transfer of administration positions from reorganizing ISD into ITSD, GSD and OIS.
- Account 6600 Health Insurance Contribution charges recommended at \$1,738,142 represents a 12% (\$243,951) decrease from the FY 2024-25 Budget primarily due to the transfer of administration positions from reorganizing ISD into ITSD, GSD and OIS.

Services and Supplies

- Services and Supplies recommended at \$49,155,668 represent a 4% (\$1,948,295) increase over the FY 2024-25 Adopted Budget primarily due to upcoming projects including the Emergency Operations Center remodel, licensing upgrades and increases in projected costs determined by departments for services and related expenses.

Recommended funding includes:

- Account 7044 I-Net Line Charges recommended at \$716,022 represents a 35% (\$377,609) decrease from the FY 2024-25 Adopted Budget primarily due to lower anticipated costs for FY 2025-26 including a decrease in the Azure Environment Express Route connectivity.
- Account 7205 Maintenance-Equipment charges recommended at \$1,522,328 represents a 62% (\$2,455,603) decrease from the FY 2024-25 Adopted Budget primarily due to the ARPA funded project costs to upgrade the Emergency Response Radio Towers that were expended in FY 2024-25. Estimated remaining cost is appropriately accounted for in account 8400, Program 92082.
- Account 7220 Maintenance-Buildings & Ground recommended at \$200,000 primarily for repairs and replacement on aging building infrastructure.
- Account 7268 Postage recommended at \$1,226,625 represents a 25% (\$403,375) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in anticipated mailings for FY 2025-26.
- Account 7295 Professional & Specialized Services recommended at \$2,436,741 represents a 28% (\$533,991) increase over the FY 2024-25 Adopted Budget primarily due to an increase in the utilization of Purchasing, Human Resources, and County Counsel services.
- Account 7308 Hardware, Parts and Supplies recommended at \$2,100,270 represents a 459% (\$1,724,316) increase over the FY 2024-25 Adopted Budget primarily due to an increased need for appropriations related to hardware purchases that were previously funded by ARPA and new service level agreements for aging radio network support critical to maintenance and essential for public safety.
- Account 7309 Computer Service Software recommended at \$10,697,225 represents a 22% (\$1,902,971) increase over FY 2024-25 Adopted Budget primarily due to new and ongoing projects including the digitization project, endpoint protection for workstations, and increased costs for Microsoft 365 licensing.
- Account 7311 End User Software recommended at \$12,537,354 represents a 12% (\$1,755,697) decrease from the FY 2024-25 Adopted Budget primarily due to a projected decrease in customer requests for IT professional services and contractual obligations. Use of this account is completely dependent on user department requests and needs.
- Account 7345 Facility Operation & Maintenance recommended at \$1,729,450 represents a 132% (\$984,785) increase over the FY 2024-25 Adopted Budget primarily due to the Emergency Operations Center remodel and the increase in rates as determined by Facility Services.
- Account 7430 Utilities charges recommended at \$917,829 represents a 44% (\$280,648) increase over the FY 2024-25 Adopted Budget primarily due to the projected increase in PG&E rates as determined by the General Services Department - Facility Services Division.
- Account 7565 Countywide Cost Allocation recommended at \$1,079,583 represents a 183% (\$698,259) increase over the FY 2024-25 Adopted Budget primarily due to an increase in annual distribution of general government costs as calculated annually by the Auditor-Controller/Treasurer-Tax Collector's office.

Capital Assets

- Capital Assets recommended at \$1,461,722 represent an increase over FY 2024-25 Adopted Budget primarily due to a project approved by the Board of Supervisors on May 3, 2022, as part of the County's American Rescue Plan Act (ARPA) expenditure plan. This increase reflects the proper classification of expenditures for costs associated with the construction of the Reedley Radio Tower and associated equipment to enhance reliable communication coverage in the rural areas for public safety and first responders such as the Department of Public Health, Emergency Medical Services, Fire, and Sheriff.

(1) Reedley Radio Tower....\$1,461,722.....Ongoing.....Program Number 92082

SUMMARY OF REVENUES

- Revenues are recommended at \$70,181,597 and represent a 1% (\$1,040,986) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in Charges for Services for billings associated with software & network support and direct billings attributed to forecasted decreases in customer requests for equipment, related projects, and IT consultant services to meet departmental needs.
- Other Financing Sources recommended at \$1,200,000 represent an 20% (\$300,000) decrease from the FY 2024-25 Adopted Budget due to a decrease in projected revenue from the reimbursement of eligible costs related to ongoing ARPA categorical funding offered by the Federal government.

Information Technology Svc-ISF - 8905**REGULAR SALARIES****BUDGETED POSITIONS****RECOMMENDED**

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0296	Asst Director of Info Tech	6,086	1	1	\$189,721
1152	Graphic Arts Specialist	1,911	2	2	113,608
2209	Executive Assistant	2,485	1	1	65,022
2211	Business Systems Analyst II	2,514	1	1	73,589
2213	Business Systems Analyst I	2,035	1	1	58,126
2234	Information Technology Manager	4,542	5	5	695,561
2243	Information Technology Div Mgr	5,008	3	3	468,270
2291	Staff Analyst I	2,154	1	1	61,752
2293	Staff Analyst III	2,756	2	2	162,989
2297	Program Manager	3,923	1	1	119,780
2394	Departmental Business Manager	4,119	1	1	113,867
3037	Driver	1,368	6	6	273,444
3080	Office Assistant II	1,606	1	1	51,421
3110	Office Assistant I	1,458	1	1	48,603
3205	Account Clerk I	1,509	1	1	42,529
3260	Account Clerk II	1,692	1	1	56,412
3255	Sr Accountant	2,930	1	1	97,855
3440	Stock Clerk	1,341	1	1	40,199
3535	Multimedia Technician I	1,548	1	1	38,150
3542	Multimedia Technician II	1,709	2	2	113,141
3543	Sup Multimedia Technician	2,315	1	1	66,608
3621	Program Technician II	1,820	3	3	169,429
3623	Program Technician II-Conf	1,911	1	1	66,862
3704	Info Technology Analyst I	1,995	5	5	267,426
3705	Info Technology Analyst II	2,194	3	3	189,592
3706	Info Technology Analyst III	2,588	6	6	480,957
3707	Info Technology Analyst IV	3,085	11	11	1,052,520
3708	Sr Info Technology Analyst	3,513	9	9	1,018,212
3711	Network Systems Engineer I	2,566	6	6	479,797
3712	Network Systems Engineer II	3,085	13	13	1,285,129
3713	Sr Network Systems Engineer	3,513	10	10	1,162,599
3743	Infor Technology Analyst I-C	1,995	1	1	53,766
3744	Infor Technology Analyst II-C	2,194	1	1	63,483
3746	Infor Technology Analyst IV-C	3,085	3	3	308,458

Information Technology Svc-ISF (ORG 8905)

3756	Info Technology Specialist I	1,995	5	5	282,557
3757	Info Technology Specialist II	2,194	10	10	681,237
3758	Sup Info Technology Specialist	2,566	2	2	159,781
8045	Director of IT/Chf Info Offcr	7,397	1	1	225,444

Subtotal			125	125	\$10,897,896
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Auto Allowance					7,800
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Total Salary Savings					(252,502)
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TOTAL REGULAR SALARIES					\$ 10,653,194
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PeopleSoft Operations

BUDGET 8933

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 3,987,622	\$ 3,624,339	\$ 3,988,820	\$ 364,481	10%
Total Appropriations	\$ 3,987,622	\$ 3,624,339	\$ 3,988,820	\$ 364,481	10%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 48,511	\$ 20,000	\$ 20,000	\$ -	-
Charges For Services	3,169,788	3,245,382	3,466,093	220,711	7%
Other Financing Sources	360,998	258,957	402,727	143,770	56%
Total Revenues	\$ 3,579,297	\$ 3,524,339	\$ 3,888,820	\$ 364,481	10%
<u>Revenues(Over)/Under Expenses</u>	\$ 408,325	\$ 100,000	\$ 100,000	\$ -	-
Increase/(Decrease) in Net Position	(408,325)	(100,000)	(100,000)	-	-
<u>Budgetary Balance</u>	-	-	-	-	-

ITSD – PEOPLESOFT OPERATIONS - 8933

FUNCTION

The PeopleSoft Operations Division of the Information Technology Services Department (ITSD) provides for maintenance, operation, and technical support of the enterprise-wide Human Resources and Financial Management Information System. The Human Resources System provides tracking, reporting, and control of personnel information, time and labor, calculation of payroll and related payroll taxes, and other issues in support of the County's biweekly payroll. The Financial Management system processes financial activity for the general ledger, accounts receivable, accounts payable, purchasing, and capital assets. The Division is used to accurately allocate the cost of operation of the enterprise-wide system to all users.

OVERVIEW

The FY 2025-26 Recommended Budget of \$3,988,820 represents a 10% (\$364,481) increase over the FY 2024-25 Adopted Budget primarily due to increased costs of licensing and software. Revenues recommended at \$3,888,820 represent a 10% (\$364,481) increase over the FY 2024-25 Adopted Budget primarily due to an increase in forecasted PeopleSoft activity levels resulting in higher revenue received from County users. It is recommended that \$100,000 of available Net Position be used for planned upgrades and adjustments. This budget does not include any staffing costs.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$3,988,820 represent a 10% (\$364,481) increase over the FY 2024-25 Adopted Budget primarily due to an increase in Professional and Specialized Services.

Recommended funding includes:

- Account 7295 Professional and Specialized Services recommended at \$446,810 represents a 201% (\$298,310) increase over the FY 2024-25 Adopted Budget primarily due to increased costs for yearly testing of the Human Resources System.
- Account 7296 Data Processing Services recommended at \$1,414,558 represents a 10% (\$131,256) increase over the FY 2024-25 Adopted Budget primarily due to an increase in anticipated collection costs for services and supplies established from the ITSD rates.

SUMMARY OF REVENUES

- Revenues are recommended at \$3,888,820 and represent a 10% (\$364,481) increase over the FY 2024-25 Adopted Budget primarily due to an increase in Charges for Services related to higher forecasted PeopleSoft activity levels that would result in increased revenue received from County users. Use of Net Position is recommended at \$100,000 to offset PeopleSoft costs and maintain minimal fluctuation of the PeopleSoft billing rates.

Recommended funding includes:

- Account 5957 Operating Transfers In recommended at \$402,727 represents a 56% (\$143,770) increase over the FY 2024-25 Adopted Budget primarily due to increased usage of IT services from outside entities.





Resources

BUDGET 9015

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 3,255,157	\$ 3,865,236	\$ 3,996,701	\$ 131,465	3%
Services and Supplies	2,960,623	5,651,563	5,819,780	168,217	3%
Other Financing Uses	3,870,225	9,497,461	9,945,896	448,435	5%
Capital Assets	388,910	3,725,000	3,700,000	(25,000)	-1%
Total Appropriations	\$ 10,474,916	\$ 22,739,260	\$ 23,462,377	\$ 723,117	3%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 54,764	\$ 41,668	\$ 52,304	\$ 10,636	26%
Intergovernment Rev - State	419,377	576,054	416,247	(159,807)	-28%
Charges For Services	2,052,781	2,836,464	2,526,101	(310,363)	-11%
Miscellaneous Revenues	2,438,308	9,497,461	9,945,896	448,435	5%
Other Financing Sources	4,054,880	9,909,945	10,504,905	594,960	6%
Intrafund Revenue	3,653	-	-	-	-
Total Revenues	\$ 9,023,762	\$ 22,861,592	\$ 23,445,453	\$ 583,861	3%
<u>Revenues(Over)/Under Expenses</u>	\$ 1,451,154	\$ (122,332)	\$ 16,924	\$ 139,256	-114%
Increase/(Decrease) in Net Position	(1,451,154)	122,332	(16,924)	(139,256)	-114%
<u>Budgetary Balance</u>	-	-	-	-	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	26	26	26	-	

PW&P – RESOURCES - 9015

FUNCTION

The Department of Public Works and Planning administers the Resources Division Enterprise Fund, which supports the operation and regulatory compliance for the regional American Avenue Disposal Site (AADS), and regulatory compliance for five closed disposal sites: Blue Hills, Coalinga, Southeast Regional (SER), Del Rey, and Riverdale. The Fund also provides for the implementation of the "Countywide Integrated Waste Management Plan" (CIWMP), which is State-mandated documentation outlining a multitude of programs to be implemented and maintained as part of the County's compliance with Assembly Bill 939 (AB 939) and Senate Bill 1383 (SB 1383) waste diversion regulations. Programs administered by the Resources Division include the Household Hazardous Waste (HHW) Management Program, which consists of the Environmental Compliance Center (ECC) and HHW Local Dropoff Program; the Exclusive Service Area Provider (ESAP) Program, which governs the curbside solid waste, recycling, and organic collection services for both residential and business customers; and the Non-Exclusive Waste Haulers Agreement (NEWHA) Program, which governs the collection of large volume waste collection services (typically roll-off containers). The fund further provides for ongoing regulatory compliance monitoring and reporting for the various programs including the State's Electronic Annual Report (EAR), the State's quarterly Recycling and Disposal Reporting System (RDRS) reports, other State-required documentation and reporting, waste tonnage tracking and reporting, administration of various State-funded grants and payment programs, and staff support for other Resources Division units including Special Districts Administration and Parks and Grounds.

OVERVIEW

The FY 2025-26 Recommended Budget of \$23,462,377 represents a 3% (\$723,117) increase over the FY 2024-25 Adopted Budget primarily due to an increase in transfer activity between the Solid Waste Management Surcharge and AB 939 Services subclasses and the Resources Division general subclass. Revenues recommended at \$23,445,453 represent a 3% (\$583,861) increase over the FY 2024-25 Adopted Budget. Staffing remains recommended at 26 positions, the same as FY 2024-25.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$3,996,701 represent a 3% (\$131,465) increase over the FY 2024-25 Adopted Budget due to negotiated increases in salaries.

Services and Supplies

- Services and Supplies recommended at \$5,819,780 represent a 3% (\$168,217) increase over the FY 2024-25 Adopted Budget due to slight increases in Security Services and Facility Operations & Maintenance expenses.

Other Financing Uses

- Other Financing Uses recommended at \$9,945,896 represent a 5% (\$448,435) increase over the FY 2024-25 Adopted Budget due to increased intrafund transfers of Solid Waste Surcharge and AB 939 Service Fee revenues.

Capital Assets

Capital Assets recommended at \$3,700,000 represent a 1% (\$25,000) decrease from the FY 2024-25 Adopted Budget and includes construction of an education center and public meeting facility on the ECC complex grounds.

(1) ECC Education Center.....\$3,700,000.....Ongoing.....Program Number 92014

SUMMARY OF REVENUES

- Revenues are recommended at \$23,445,453 and represent a 3% (\$583,861) increase over the FY 2024-25 Adopted Budget due to a small increase in Operating Transfers In related to the ESAP agreement.
 - Intergovernment Revenues - State recommended at \$416,247 represent a 28% (\$159,807) decrease from the FY 2024-25 Adopted Budget due to the reduction of remaining funds for the CalRecycle SB 1383 Local Assistance Grant.
 - Charges for Services recommended at \$2,526,101 represent an 11% (\$310,363) decrease from the FY 2024-25 Adopted Budget due to an expected reduction of services provided to other County departments.

PENDING FACTORS

The Department will be continuing construction of Phase 2 of the ECC during FY 2025-26. Phase 2 consists of the "Education Center," a facility to be utilized for various activities including public outreach meetings and related events, school outreach programs, as a County internal meeting and program administration resource, as well as for limited storage of solid waste and recycling program supplies and materials. These improvements will allow the ECC to continue to provide superior HHW collection and public outreach services to the public. The ECC operation serves approximately 350 residents and 20-25 local businesses on a monthly basis. It also supports collection activities at over 80 HHW Local Dropoff sites that accept various types of HHW from County residents. Department staff continues to recruit hosts for the Local Dropoff program in order to expand the program's reach and better serve the residents of Fresno County. Additionally, Department staff will be continuing the solid waste diversion program implementation in response to Senate Bill 1383 (SB 1383) regulations and performing related compliance monitoring and reporting activities in preparation for an upcoming major compliance evaluation by the Department of Resources Recycling and Recovery (CalRecycle), which will gauge the County's fulfillment of its SB 1383 jurisdictional obligations.

Resources - 9015

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0228	Resources Division Manager	5,008	1	1	\$156,090
1133	Sr Engineering Technician	2,609	3	3	252,689
1134	Sr Engineer	4,277	1	1	142,866
1137	Engineer III	3,703	1	1	123,638
2291	Staff Analyst I	2,154	4	4	265,587
2292	Staff Analyst II	2,387	1	1	69,713
2293	Staff Analyst III	2,756	3	3	254,727
2294	Sr Staff Analyst	3,390	3	3	317,055
2297	Program Manager	3,923	1	1	122,271
2371	Landfill Operations Manager	4,542	1	1	135,568
3080	Office Assistant II	1,606	1	1	53,539
3160	Administrative Assistant II	1,953	1	1	65,135
3260	Account Clerk II	1,692	1	1	48,965
3620	Program Technician I	1,627	1	1	42,719
3621	Program Technician II	1,820	3	3	173,167
Subtotal			26	26	\$2,223,729
TOTAL REGULAR SALARIES					\$ 2,223,729

Southeast Regional Disposal

BUDGET 9020

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 276,809	\$ 606,245	\$ 794,533	\$ 188,288	31%
Capital Assets	417,214	500,000	100,000	(400,000)	-80%
Total Appropriations	\$ 694,023	\$ 1,106,245	\$ 894,533	\$ (211,712)	-19%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 77,747	\$ -	\$ -	\$ -	-
Charges For Services	-	266,000	420,000	154,000	58%
Miscellaneous Revenues	335,482	-	-	-	-
Total Revenues	\$ 413,229	\$ 266,000	\$ 420,000	\$ 154,000	58%
<u>Revenues(Over)/Under Expenses</u>	\$ 280,794	\$ 840,245	\$ 474,533	\$ (365,712)	-44%
Increase/(Decrease) in Net Position	(280,794)	(840,245)	(474,533)	365,712	-44%
<u>Budgetary Balance</u>	-	-	-	-	-

American Ave Disposal Site

BUDGET 9026

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 2,375,361	\$ 2,745,580	\$ 2,678,436	\$ (67,144)	-2%
Services and Supplies	10,115,269	15,136,241	16,574,889	1,438,648	10%
Other Financing Uses	-	520,000	520,000	-	-
Capital Assets	13,290,575	14,685,000	7,745,000	(6,940,000)	-47%
Total Appropriations	\$ 25,781,206	\$ 33,086,821	\$ 27,518,325	\$ (5,568,496)	-17%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 150,686	\$ 200,400	\$ 196,400	\$ (4,000)	-2%
Charges For Services	12,663,778	16,691,900	17,107,200	415,300	2%
Miscellaneous Revenues	1,965	13,644	-	(13,644)	-100%
Other Financing Sources	11,857,310	13,202,000	6,702,000	(6,500,000)	-49%
Intrafund Revenue	9,920	-	-	-	-
Total Revenues	\$ 24,683,659	\$ 30,107,944	\$ 24,005,600	\$ (6,102,344)	-20%
<u>Revenues(Over)/Under Expenses</u>	\$ 1,097,547	\$ 2,978,877	\$ 3,512,725	\$ 533,848	18%
Increase/(Decrease) in Net Position	(1,097,547)	(2,978,877)	(3,512,725)	(533,848)	18%
<u>Budgetary Balance</u>	-	-	-	-	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	23	23	23	-	

Coalinga Disposal Site

BUDGET 9028

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 109,921	\$ 377,513	\$ 232,179	\$ (145,334)	-38%
Capital Assets	-	-	200,000	200,000	-
Total Appropriations	\$ 109,921	\$ 377,513	\$ 432,179	\$ 54,666	14%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 23,686	\$ -	\$ -	\$ -	-
Charges For Services	1,095	-	-	-	-
Other Financing Sources	155,000	150,000	110,000	(40,000)	-27%
Total Revenues	\$ 179,781	\$ 150,000	\$ 110,000	\$ (40,000)	-27%
<u>Revenues(Over)/Under Expenses</u>	\$ (69,859)	\$ 227,513	\$ 322,179	\$ 94,666	42%
Increase/(Decrease) in Net Position	69,859	(227,513)	(322,179)	(94,666)	42%
<u>Budgetary Balance</u>	-	-	-	-	-

PW&P-American Avenue Disposal Site Landfill Expansion

BUDGET 9905

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Other Financing Uses	\$ 11,857,310	\$ 12,682,000	\$ 6,182,000	\$ (6,500,000)	-51%
Total Appropriations	\$ 11,857,310	\$ 12,682,000	\$ 6,182,000	\$ (6,500,000)	-51%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 399,625	\$ -	\$ -	\$ -	-
Charges For Services	2,456,675	2,462,742	2,462,742	-	-
Total Revenues	\$ 2,856,300	\$ 2,462,742	\$ 2,462,742	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ 9,001,010	\$ 10,219,258	\$ 3,719,258	\$ (6,500,000)	-64%
Increase/(Decrease) in Net Position	(9,001,010)	(10,219,258)	(3,719,258)	6,500,000	-64%
<u>Budgetary Balance</u>	-	-	-	-	-

PW&P – DISPOSAL SITES - 9020-9905

FUNCTION

The Public Works and Planning Department administers the Disposal Site Enterprise Funds. The County owns and operates the regional American Avenue Disposal Site (AADS) and maintains the closed Southeast Regional and Coalinga Disposal Sites, as required by a multitude of laws, regulations, and agencies. Financing is through four individual Enterprise Funds and is detailed in four separate budgets (Orgs 9020, 9026, 9028, and 9905).

OVERVIEW

Org 9020 Southeast Regional Disposal Site – The FY 2025-26 Recommended Budget of \$894,533 represents a 19% (\$211,712) decrease from the FY 2024-25 Adopted Budget. Revenues recommended at \$420,000 represent a 58% (\$154,000) increase over the FY 2024-25 Adopted Budget. Funding provides for mandated ongoing post-closure maintenance activities such as groundwater and methane monitoring along with general site maintenance. Fund Balance from the Southeast Regional Disposal Site Fund 0720 in the amount of \$474,533 is budgeted to balance the FY 2025-26 Recommended Budget.

Org 9026 American Ave Disposal Site – The FY 2025-26 Recommended Budget of \$27,518,325 represents a 17% (\$5,568,496) decrease from the FY 2024-25 Adopted Budget. Revenues recommended at \$24,005,600 represent a 20% (\$6,102,344) decrease from the FY 2024-25 Adopted Budget due to a reduction in Operating Transfers In from Landfill Expansion Org 9905 for the decrease in Capital Project Assets. Recommended funding assumes operating the disposal site with tonnages averaging 2,200 tons per day. Fund Balance allocated from the AADS Fund 0700 in the amount of \$3,512,725 is budgeted to balance the FY 2025-26 Recommended Budget and to perform planned Capital Assets and equipment acquisitions. Staffing is recommended at 23 positions, which remains the same as the current year.

Org 9028 Coalinga Disposal Site – The FY 2025-26 Recommended Budget of \$432,179 represents a 14% (\$54,666) increase over the FY 2024-25 Adopted Budget. Revenues recommended at \$110,000 represent a 27% (\$40,000) decrease from the FY 2024-25 Adopted Budget. Fund Balance (\$322,179) from the Coalinga Disposal Site Fund 0710 is budgeted to balance the FY 2025-26 Recommended Budget.

Org 9905 American Avenue Disposal Site Landfill Expansion – The FY 2025-26 Recommended Budget of \$6,182,000 represents a 51% (\$6,500,000) decrease from the FY 2024-25 Adopted Budget and is solely Operating Transfers Out to Org 9026 for Capital Asset land improvements. Revenues recommended at \$2,462,742 represent no change from the FY 2024-25 Adopted Budget. The FY 2025-26 Recommended Budget includes a decrease in Net Position in the amount of \$3,719,258 in Org 9905.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits in Org 9026 recommended at \$2,678,436 represent a 2% (\$67,144) decrease from the FY 2024-25 Adopted Budget primarily attributable to a decrease in Risk Management rates. Salaries and Benefits for all field staff are budgeted in AADS Org 9026

Services and Supplies

- Services and Supplies for all Disposal Site Orgs recommended at \$17,601,601 represent a 9% (\$1,481,602) increase over the FY 2024-25 Adopted Budget due predominately to expected increases in outside contractual services.

Recommended funding includes:

- Account 7175 Property Insurance recommended at \$698,818 represents a 21% (\$185,803) decrease from the FY 2024-25 Adopted Budget due to decreased rates as determined by Risk Management.
- Account 7295 Professional & Specialized Services recommended at \$7,776,437 represents a 22% (\$1,425,671) increase over the FY 2024-25 Adopted Budget due to increases in contracted services primarily at the AADS.
- Account 7296 Data Processing Services recommended at \$102,985 represents a 66% (\$203,264) decrease from the FY 2024-25 Adopted Budget due to the decrease amount recommended by Information Technology Services.
- Account 7416 Tran & Travel County Garage recommended at \$1,023,052 represents a 22% (\$181,487) increase over the FY 2024-25 Adopted Budget due to an expected increase in diesel costs at the AADS.
- Account 7611 Security Services recommended at \$338,256 represents a 62% (\$129,703) increase over the FY 2024-25 Adopted Budget due to the increase amount recommended by General Services.

Other Financing Uses

- Account 7910 Operating Transfers Out within Org 9026 is recommended at \$520,000 which remains the same as the FY 2024-25 Adopted Budget. Operating Transfer Out is for Corrective Action.
- Account 7910 Operating Transfers Out within Org 9905 is recommended at \$6,182,000 and represents a 51% (\$6,500,000) decrease from FY 2024-25 Adopted Budget due to the completion of Phase I Reclamation project.

Capital Assets

- Capital Assets in Org 9020 recommended at \$100,000 represent an 80% (\$400,000) decrease from the FY 2024-25 Adopted Budget due to completion of the Replacement Fence project.

Recommended funding includes:

(1) Abandon Wells.....\$100,000..... Existing Unit Program Number 91886

- Capital Assets in Org 9026 recommended at \$7,745,000 represent a 47% (\$6,940,000) decrease from the FY 2024-25 Adopted Budget due to a decrease in equipment purchases.

Recommended funding includes:

(1) Ultra Low Nox Flare.....\$3,000,000..... Existing Unit Program Number 91807

(1) AADS LFG Well Expansion.....\$2,500,000.....New..... Program Number 92058

(2) Light Towers.....\$50,000...New-ReplacementProgram Number 91721

(1) Portable Break Station.....\$35,000.....Existing Unit..... Program Number 91138

(1) Cat 836 Compactor.....\$1,700,000...New-Replacement.....Program Number 91967

(1) Wheel Loader.....\$460,000.....Existing Unit.....Program Number 91968

- Capital Assets in Org 9028 recommended at \$200,000 for the new well abandon and replacement project at the Coalinga Disposal Site.

Recommended funding includes:

(1) Well CMW 2A Replacement.....\$200,000 New Program Number 92059

SUMMARY OF REVENUES

- Revenues for all Disposal Site Orgs 9020, 9026, and 9028 are recommended at \$24,535,600 and represent a 20% (\$5,988,344) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in Operating Transfers Ins for asset acquisition due to the completion of the Phase III Modules 9 & 10 Project.

Combined Net Position for Orgs 9020, 9026 and 9028

Estimated Beginning Net Position on July 1, 2025\$66,839,088

Net Position Decrease\$4,309,437

Estimated Ending Fund Balance on June 30, 2026.....\$62,529,651

American Ave Disposal Site - 9026

REGULAR SALARIES

BUDGETED POSITIONS

RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
5401	Disposal Site Supervisor	2,869	1	1	\$87,996
5403	Disposal Site Attendant	1,341	5	5	209,884
5405	Disposal Site Equip Op Trainee	1,722	2	2	101,536
5408	Disposal Site Lead Supervisor	2,582	1	1	67,434
5221	Parks Groundskeeper	1,472	3	3	119,014
5404	Disposal Site Equip Operatr I	2,019	9	9	536,899
5407	Disposal Site Equip Operatr II	2,335	2	2	146,346
Subtotal			23	23	\$1,269,109
TOTAL REGULAR SALARIES					\$ 1,269,109

Special Districts Admin

BUDGET 9140

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 2,531,914	\$ 3,045,451	\$ 3,178,814	\$ 133,363	4%
Services and Supplies	1,725,288	1,622,828	1,705,760	82,932	5%
Capital Assets	811,364	1,370,000	-	(1,370,000)	-100%
Total Appropriations	\$ 5,068,566	\$ 6,038,279	\$ 4,884,574	\$ (1,153,705)	-19%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ (107,144)	\$ -	\$ -	\$ -	-
Intergovernment Rev - State	137,271	-	-	-	-
Intergovernment Rev - Federal	-	1,300,000	1,000,000	(300,000)	-23%
Charges For Services	3,365,318	4,730,779	4,903,194	172,415	4%
Other Financing Sources	23,015	7,500	7,500	-	-
Total Revenues	\$ 3,418,459	\$ 6,038,279	\$ 5,910,694	\$ (127,585)	-2%
<u>Revenues(Over)/Under Expenses</u>	\$ 1,650,107	\$ -	\$ (1,026,120)	\$ (1,026,120)	-
Increase/(Decrease) in Net Position	(1,650,107)	-	1,026,120	1,026,120	-
<u>Budgetary Balance</u>	-	-	-	-	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	21	21	21	-	

PW&P – SPECIAL DISTRICTS ADMINISTRATION - 9140

FUNCTION

The Public Works and Planning Department administers the Special Districts Administration Enterprise Fund, which includes 130 budgets consisting of 41 County Service Areas (CSAs), five Maintenance Districts, one Highway Lighting District, six Waterworks Districts (WWDs), and 78 road zones within CSA 35. Activities include budget preparation for the various districts, conducting Proposition 218 hearings, obtaining and administering contractor services, operation of water and wastewater facilities, coordination of response to customers, tax roll and financial report preparation, and purchasing of water. Services provided include one or more of the following: community water, community sewer, street lighting, snow removal, storm drainage, structural fire protection, first responder medical services, landscaping, refuse collection, park maintenance, wetlands monitoring, open space maintenance, and road maintenance.

OVERVIEW

The FY 2025-26 Recommended Budget of \$4,884,574 represents a 19% (\$1,153,705) decrease from the FY 2024-25 Adopted Budget primarily due to work completed on the Creek Fire Shaver Lake Wastewater Rehab infrastructure project. Revenues recommended at \$5,910,694 represent a 2% (\$127,585) decrease from the FY 2024-25 Adopted Budget based on services provided to the public, CSAs, WWDs, and to other departments as well as funding for the Creek Fire Shaver Lake Wastewater Rehab project. Staffing remains recommended at 21 positions, the same as FY 2024-25.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$3,178,814 represent a 4% (\$133,363) increase over the FY 2024-25 Adopted Budget primarily due to negotiated increases in salaries.

Services and Supplies

- Services and Supplies recommended at \$1,705,760 represent a 5% (\$82,932) increase over the FY 2024-25 Adopted Budget.

Capital Assets

- Capital Assets recommended at \$0 represent a 100% (\$1,370,000) decrease from the FY 2024-25 Adopted Budget due to the completion of the Creek Fire Shaver Lake Wastewater Rehab project.

SUMMARY OF REVENUES

- Revenues are recommended at \$5,910,694 and represent a 2% (\$127,585) decrease from the FY 2024-25 Adopted Budget based on services provided to the public, CSAs, WWDs and to other departments as well as reimbursements for the Creek Fire Shaver Lake Wastewater Rehab project.
 - Intergovernment Revenues - Federal recommended at \$1,000,000 represent a 23% (\$300,000) decrease from the FY 2024-25 Adopted Budget due to an expected decrease in disaster relief reimbursements provided for the Creek Fire Shaver Lake Wastewater Rehab project.

Special Districts Admin - 9140

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
2291	Staff Analyst I	2,154	1	1	\$60,847
2292	Staff Analyst II	2,387	1	1	65,284
2294	Sr Staff Analyst	3,390	2	2	202,252
2297	Program Manager	3,923	1	1	122,271
3160	Administrative Assistant II	1,953	1	1	64,596
3620	Program Technician I	1,627	1	1	49,574
3621	Program Technician II	1,820	1	1	60,983
5318	Water/Wastewater Specialist I	2,156	1	1	72,009
5319	Water/Wastewater Specialist II	2,591	5	5	393,392
5320	Supvsng Water/Wastewater Spec	3,576	2	2	223,292
5321	Water/Wastewater Spec III	3,113	2	2	204,984
5322	Water/Wastewater Technician	1,770	3	3	166,053
Subtotal			21	21	\$1,685,537
TOTAL REGULAR SALARIES					\$ 1,685,537





Base Recorder Fees (Recorder Budget)

BUDGET 1048

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 1,828,732	\$ 2,837,077	\$ 3,115,732	\$ 278,655	10%
Services and Supplies	1,084,477	1,510,942	1,802,173	291,231	19%
Other Charges	-	500	500	-	-
Other Financing Uses	89,453	185,096	89,270	(95,826)	-52%
Capital Assets	39,369	80,000	255,000	175,000	219%
Total Appropriations	\$ 3,042,030	\$ 4,613,615	\$ 5,262,675	\$ 649,060	14%
<u>Revenues</u>					
Licenses, Permits, & Franchises	\$ 4,601	\$ 5,000	\$ 5,000	\$ -	-
Revenue From Use of Money & Property	70,561	-	-	-	-
Charges For Services	2,488,651	3,911,615	4,024,675	113,060	3%
Miscellaneous Revenues	439,113	-	-	-	-
Other Financing Sources	180,151	697,000	1,233,000	536,000	77%
Total Revenues	\$ 3,183,077	\$ 4,613,615	\$ 5,262,675	\$ 649,060	14%
<u>Revenues(Over)/Under Expenses</u>	\$ (141,047)	\$ -	\$ -	\$ -	-
Increase/(Decrease) in Fund Balance	141,047	-	-	-	-
<u>Budgetary Balance</u>	-	-	-	-	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	27	28	28	-	

RECORDER – 1048

FUNCTION

The Recorder's Division of the Assessor-Recorder's Office has the responsibility to record legal documents related primarily to real property and vital statistic records. Documents are scanned and filmed, and images are displayed for public use, along with an index of all documents on record. The index is created by data entry through an online system. The Division assists the public in the use of images, indexes and equipment for research, and provides copies of the same as requested. The Division also instructs the public in matters relating to information available in the Assessor and Recorder Divisions. All functions of the Recorder are mandated.

OVERVIEW

The FY 2025-26 Recommended Budget of \$5,262,675 represents a 14% (\$649,060) increase over the FY 2024-25 Adopted Budget. Revenues recommended at \$5,262,675 represent a 14% (\$649,060) increase over the FY 2024-25 Adopted Budget. The increase is primarily due to the Deputy Recorder position added at midyear in FY 2024-25, projected upgrades to the Recorder building, and upgrades to aging equipment. Salary Savings of 1% (\$17,170) was used in calculating Regular Salaries with related benefit savings of \$11,854. Staffing is recommended at the current level of 28 positions.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** Establish the Fresno County Recorder's Office archives to highlight all fifteen cities within the County, celebrating their past, present, and future. Each city will have a display case featuring recorded documents that showcase its unique contributions to the history of Fresno County. Furthermore, city leaders can collaborate with the Recorder to include current and upcoming events that are significant to their respective communities.
- **Performance Metric:** The project will involve selecting specific display cases and researching relevant documents for each city. These documents may include resolutions, maps, and other important historical records dating from 1854 to the present. The Recorder will work together with city leaders to create a forum that effectively showcases each city in a designated location.

FY 2024-25

- **Goal:** The Recorder has a statutory responsibility to collect and preserve materials recording the history of Fresno County and to make this material available to members of the public. Official records are available on film from the 1800's to 1981. Film can degrade over time. To ensure the history of Fresno County is preserved, the Recorder will undertake a major digitization project, which includes digitizing 87 pallets of official records.
- **Outcome(s)/Result(s):** The Recorder is still in talks with vendors to find the best method to digitize the official records.

SUMMARY OF CAO RECOMMENDATIONS

Salaries and Benefits

- Salaries and Benefits recommended at \$3,115,732 represent a 10% (\$278,655) increase over the FY 2024-25 Adopted Budget. The increase is due to the addition of the Deputy Recorder costs for the full fiscal year.

Recommended funding includes:

- Account 6100 Regular Salaries recommended at \$1,699,875 represent a 18% (253,221) increase over the FY 2024-25 Adopted Budget due to the addition of a Deputy Recorder position during FY 2024-25
- Account 6400 Retirement Contribution recommended at \$810,979 represents a 15% (\$108,682) increase over the FY 2024-25 Adopted Budget due to the addition of a Deputy Recorder position during FY 2024-25
- Account 6600 Health Insurance Contribution recommended at \$362,516 represents a 22% (\$102,473) decrease from the FY 2024-25 Adopted Budget due to a change in employees elected health plans.

Services and Supplies

- Services and Supplies recommended at \$1,802,173 represent a 19% (\$291,231) increase over the FY 2024-25 Adopted Budget primarily due to projected building improvements to the Recorder's building.

Recommended funding includes:

- Account 7345 Facility Operation & Maintenance recommended at \$469,612 represents a 518% (\$393,638) increase over the FY 2024-25 Adopted Budget due to projected building improvements to the Recorder's building.

Other Financing Uses

- Other Financing Uses recommended at \$89,270 represent a 52% (\$95,826) decrease from FY 2024-25 Adopted Budget due to the transfer of the Department Business Manager as a shared cost to a full-time position under Org 1048 during FY 2024-25.

Capital Assets

- Capital Assets recommended at \$255,000 represent a 219% (\$175,000) increase over the FY 2024-25 Adopted Budget due to the associated costs of updating aging equipment.

(1) ProScan.....\$20,000....Rebudgeted from FY 2024-25..Program Number 92017
Drive Through Equipment...\$40,000.....New..... Program Number 92077
(2) Custom Gem Tracks.....\$75,000.....New.....Program Number 92078
Display Cases.....\$63,000.....New.....Program Number 92079
Conference Rm Equip.....\$57,000.....New.....Program Number 92080

SUMMARY OF REVENUES

- Revenues are recommended at \$5,262,675 and represent a 14% (\$649,060) increase over the FY 2024-25 Adopted Budget due to the anticipated increase in Operating Transfers In.

- Other Financing Sources recommended at \$1,233,000 represent a 77% (\$536,000) increase over the FY 2024-25 Adopted Budget due to an increase in Operating Transfers In to cover capital asset purchases and projected building improvements to the Recorder's building.

Base Recorder Fees (Recorder Budget) - 1048

REGULAR SALARIES

BUDGETED POSITIONS

RECOMMENDED

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0218	Deputy Recorder	5,521	1	1	\$160,864
0275	Recording Manager	3,923	1	1	116,455
3095	Recording Technician I	1,675	12	12	563,414
3096	Recording Technician II	1,875	8	8	461,621
3097	Supervising Recording Tech	2,127	3	3	200,811
3260	Account Clerk II	1,692	1	1	47,622
3255	Sr Accountant	2,930	1	1	100,136
3704	Info Technology Analyst I	1,995	1	1	60,922
Subtotal			28	28	\$1,711,845
Bilingual Pay					5,200
Total Salary Savings					(17,170)
TOTAL REGULAR SALARIES					\$ 1,699,875

LOCAL REVENUE FUND 2011 – VARIOUS ORGS (FUND 0271)

FUNCTION

As a part of the FY 2011-12 State Budget, the California Legislature enacted a series of trailer bills that realigned State funding for various programs to the counties. Assembly Bills (AB) 118 and X1 16 and Senate Bill (SB) 89 established the accounting structure for realignment and identified 1.0625% of existing State Sales Tax and a specified portion of Vehicle License Fees (VLF) to cover the cost of this realignment (2011 Realignment). In the County, Special Revenue Fund 0271 (Local Revenue Fund 2011) was created to comply with 2011 Realignment legislation and receive the funds for 2011 Realignment purposes. On June 27, 2012, the California Legislature enacted SB 1020, which established the permanent funding structure for the Local Revenue Fund 2011 beginning FY 2012-13. Special Revenue Fund 0271 was created in order to implement the accounting structure changes required by SB 1020.

The State's share-of-cost for the following programs or funding sources are provided through 2011 Realignment: Rural Crime Prevention, Multi-Agency Gang Enforcement Consortium (MAGEC), Sheriff's Booking Fees, California Multi-Jurisdictional Methamphetamine Enforcement Team (CalMMET), Probation Grants, Juvenile Camps and Ranches, Citizens' Option for Public Safety (COPS), Juvenile Justice Crime Prevention Act (JJCPA), Trial Court Security, Youthful Offender Block Grant, Juvenile Reentry Grant, Early and Periodic Screening, Diagnosis and Treatment (EPSDT), Mental Health Managed Care, Substance Abuse Treatment, Adult Protective Services, Foster Care, Child Welfare Services, Adoptions Assistance, and Child Abuse Prevention. In addition, funding for AB 109 (Public Safety Realignment Act), which transferred responsibility for housing and supervising three distinct inmate and parolee populations from the California Department of Corrections and Rehabilitation (CDCR) to counties, was also established through 2011 Realignment and is budgeted under the Local Community Corrections Subaccount of the Local Revenue Fund 2011. Funding for parole revocation hearings related to AB 109 is budgeted in the District Attorney and Public Defender Subaccount. The Probation Department administers the AB 109 Planning Grant Subaccount, where revenues and expenses are related to the support and resources required by the Fresno County Community Corrections Partnership (CCP). The County Administrative Office administers the Local Innovation Subaccount that is designated to fund local needs as approved by the Board of Supervisors.

2011 Realignment legislation also made accounting structure changes to the existing 1991 Realignment Accounts, which by statute are budgeted under the Health and Welfare Realignment Trust Fund and funded with 1991 Realignment Sales Tax and VLF. Through this change, funding for Mental Health Programs is funded with a portion of the 2011 Realignment Sales Tax and is budgeted under the Mental Health Account of the Health and Welfare Realignment Trust Fund. Further, 1991 Realignment Sales Tax and VLF revenues previously utilized for Mental Health Programs were redirected to the newly created CalWORKs Assistance Maintenance-of-Effort (MOE) Account. Unlike traditional MOEs, where a County has to spend a statutorily set amount regardless of available realignment funds, the revised CalWORKs Assistance MOE is a "floating" number and is set annually, in arrears, to the amount of realignment funds actually received in that specific account for a given fiscal year. The revised CalWORKs Assistance MOE is separate from and does not replace the existing CalWORKs Single Allocation MOE.

OVERVIEW

The FY 2025-26 Recommended Budget of \$251,192,771 represents a 9% (\$23,274,992) decrease from the FY 2024-25 Adopted Budget. Fund 0271 revenues provide funding for

programs administered by the County Administrative Office, District Attorney, Public Defender, Probation, Sheriff, and the Departments of Behavioral Health and Social Services. The existing Fund Balance of each Org will cover any excess appropriations over revenues for FY 2025-26 based on current 2025-26 revenue estimates. The Fund Summary Table at the end of this narrative illustrates the FY 2025-26 estimates for each Org and the recommended appropriations of those funds under each departmental Recommended Budget.

SUMMARY OF REVENUES

- Revenues are recommended at \$222,788,682 and represent a 1% (\$3,108,860) increase over the FY 2024-25 Adopted Budget and are based on projected Sales Tax and VLF to be received in FY 2025-26.
 - Use of Fund Balance in the amount of \$28,404,089 is recommended for the FY 2025-26 Recommended Budget

**FY 2025-26 Recommended Budget
Local Revenue Fund 2011**

(Subclass)	13021	13022	13024	13023		
SPECIAL REVENUE FUND 0271			Enhancing Law Enforcement Activities Subaccount			
Fund 0271 ORG Description	3438 Local Innovation Subaccount	3439 AB109 Planning Grant Subaccount	28610100 Rural Crime Prevention	28610200 Multi-Agency Gang Enf. Consrt. MAGEC	31180200 Booking Fees Sheriff	31180300 War on Meth Cal-MMET
Sales Tax / VLF Revenue	\$ -		\$ 670,635	\$ 80,000	\$ 1,409,727	\$ 1,100,000
DEPARTMENT ORG						
10109999 - Human Resources		194,386				
2540 - Interest and Miscellaneous Expenditures	100,000					
31113260 - Ag Crime Task Force			440,662			
31113350 - ASU Patrol Helicopter						
31114000 - Main Jail Administration					1,409,727	
31114701 - Prisoner Warrants & Transport						
31115702 - Court Security						
31116226 - Body Worn Camera Grant	398,366					
31116328 - War on Meth - CAL-MMET						1,100,000
2860 - District Attorney	254,791					
28621500 - Rural Crime Prevention Task Force			229,973			
28624500 - MAGEC Grant				153,834		
2880 - Public Defender						
34309999 - Probation	66,000	168,429				
34409999 - Probation Juvenile Justice Campus						
5630 - EPSDT						
5630 - Substance Abuse Contracts						
5630 - Managed Care						
5630 - Drug Court Partnership						
5610 - Foster Care Program						
5610 - Adoptions Assistance Program						
5610 - Child Welfare Services Program						
5610 - Adult Protective Services Program						
6410 - Foster Care Assistance Payments						
6415 - Adoptions Assistance Payments						
CCP ⁴ Recommends allocation of AB 109 funds for Board approval						
Grand Total	\$ 819,157	\$ 362,815	\$ 670,635	\$ 153,834	\$ 1,409,727	\$ 1,100,000
Balance	\$ (819,157)	\$ (362,815)	\$ -	\$ (73,834)	\$ -	\$ -

¹COPS - Citizens' Option for Public Safety

²JJCPA - Juvenile Justice Crime Prevention Act

³EPSDT - Early and Periodic Screening, Diagnosis, & Treatment

⁴CCP - Community Corrections Partnership

**FY 2025-26 Recommended Budget
Local Revenue Fund 2011**

(Subclass)	13022			13023		13024
SPECIAL REVENUE FUND 0271	Enhancing Law Enforcement Activities Subaccount (Cont'd)					
Fund 0271 ORG Description	34330100 County Probation Grants	34330300 Juvenile Camps & Ranches	34370100 JJCPA ²	31190100 COPS ¹ Sheriff Front Line Services	31190200 COPS Sheriff Detention	28670100 COPS District Attorney
Sales Tax / VLF Revenue	\$ 3,271,696	\$ 2,040,101	\$ 2,763,957	\$ 504,000	\$ 560,000	\$ 393,000
DEPARTMENT ORG						
10109999 - Human Resources						
2540 - Interest and Miscellaneous Expenditures						
31113260 - Ag Crime Task Force						
31113350 - ASU Patrol Helicopter				504,000		
31114000 - Main Jail Administration						
31114701 - Prisoner Warrants & Transport					560,000	
31115702 - Court Security						
31116226 - Body Worn Camera Grant						
31116328 - War on Meth - CAL-MMET						
2860 - District Attorney						700,000
28621500 - Rural Crime Prevention Task Force						
28624500 - MAGEC Grant						
2880 - Public Defender						
34309999 - Probation			6,431,807			
34409999 - Probation Juvenile Justice Campus	6,242,627	2,500,000	50,000			
5630 - EPSDT						
5630 - Substance Abuse Contracts						
5630 - Managed Care						
5630 - Drug Court Partnership						
5610 - Foster Care Program						
5610 - Adoptions Assistance Program						
5610 - Child Welfare Services Program						
5610 - Adult Protective Services Program						
6410 - Foster Care Assistance Payments						
6415 - Adoptions Assistance Payments						
CCP ⁴ Recommends allocation of AB 109 funds for Board approval						
Grand Total	\$ 6,242,627	\$ 2,500,000	\$ 6,481,807	\$ 504,000	\$ 560,000	\$ 700,000
Balance	\$ (2,970,931)	\$ (459,899)	\$ (3,717,850)	\$ -	\$ -	\$ (307,000)
¹ COPS - Citizens' Option for Public Safety ² JJCPA - Juvenile Justice Crime Prevention Act ³ EPSDT - Early and Periodic Screening, Diagnosis, & Treatment ⁴ CCP - Community Corrections Partnership						

**FY 2025-26 Recommended Budget
Local Revenue Fund 2011**

(Subclass)	13024	13025	13023	13022	13022
SPECIAL REVENUE FUND 0271	District Attorney & Public Defender Subaccount		Trial Court Security Subaccount	Local Community Corrections Subaccount	Youthful Offender Block Grant Special Account
Fund 0271 ORG Description	2866 District Attorney	2881 Public Defender	3117 Trial Court Security Account	3436 Local Community Corrections Account	3434 Youthful Offender Block Grant
Sales Tax / VLF Revenue	\$ 570,000	\$ 878,135	\$ 20,784,428	\$ 58,800,124	\$ 4,419,310
DEPARTMENT ORG					
10109999 - Human Resources					
2540 - Interest and Miscellaneous Expenditures					
31113260 - Ag Crime Task Force					
31113350 - ASU Patrol Helicopter					
31114000 - Main Jail Administration					
31114701 - Prisoner Warrants & Transport					
31115702 - Court Security			20,784,428		
31116226 - Body Worn Camera Grant					
31116328 - War on Meth - CAL-MMET					
2860 - District Attorney	1,500,000				
28621500 - Rural Crime Prevention Task Force					
28624500 - MAGEC Grant					
2880 - Public Defender		878,135			
34309999 - Probation					1,763,101
34409999 - Probation Juvenile Justice Campus					2,834,263
5630 - EPSDT					
5630 - Substance Abuse Contracts					
5630 - Managed Care					
5630 - Drug Court Partnership					
5610 - Foster Care Program					
5610 - Adoptions Assistance Program					
5610 - Child Welfare Services Program					
5610 - Adult Protective Services Program					
6410 - Foster Care Assistance Payments					
6415 - Adoptions Assistance Payments					
CCP ⁴ Recommends allocation of AB 109 funds for Board approval				66,015,608	
Grand Total	\$ 1,500,000	\$ 878,135	\$ 20,784,428	\$ 66,015,608	\$ 4,597,364
Balance	\$ (930,000)	\$ -	\$ -	\$ (7,215,484)	\$ (178,054)
¹ COPS - Citizens' Option for Public Safety ² JJCPA - Juvenile Justice Crime Prevention Act ³ EPSDT - Early and Periodic Screening, Diagnosis, & Treatment ⁴ CCP - Community Corrections Partnership					

**FY 2025-26 Recommended Budget
Local Revenue Fund 2011**

(Subclass)	13022	13026				
SPECIAL REVENUE FUND 0271	Juvenile Reentry Grant Special Account	Behavioral Health Subaccount			Mental Health (EPSDT)	Mental Health (Managed Care)
Fund 0271 ORG Description	3435 Juvenile Reentry Grant	5632 Drug Court Account Sub. Abuse	5633 Nondrug Medi-Cal Sub. Abuse	5634 Drug Medi-Cal Account Sub. Abuse	5637 Mental Health Account (EPSDT)	5636 Mental Health Account (Managed Care)
Sales Tax / VLF Revenue	\$ 676,398	\$ 1,549,102	\$ 182,836	\$ 12,736,024	\$ 20,914,996	\$ 15,327,009
DEPARTMENT ORG						
10109999 - Human Resources						
2540 - Interest and Miscellaneous Expenditures						
31113260 - Ag Crime Task Force						
31113350 - ASU Patrol Helicopter						
31114000 - Main Jail Administration						
31114701 - Prisoner Warrants & Transport						
31115702 - Court Security						
31116226 - Body Worn Camera Grant						
31116328 - War on Meth - CAL-MMET						
2860 - District Attorney						
28621500 - Rural Crime Prevention Task Force						
28624500 - MAGEC Grant						
2880 - Public Defender						
34309999 - Probation	100,000					
34409999 - Probation Juvenile Justice Campus						
5630 - EPSDT					20,914,996	
5630 - Substance Abuse Contracts			182,836	12,736,024		
5630 - Managed Care						15,327,009
5630 - Drug Court Partnership		1,549,102				
5610 - Foster Care Program						
5610 - Adoptions Assistance Program						
5610 - Child Welfare Services Program						
5610 - Adult Protective Services Program						
6410 - Foster Care Assistance Payments						
6415 - Adoptions Assistance Payments						
CCP ⁴ Recommends allocation of AB 109 funds for Board approval						
Grand Total	\$ 100,000	\$ 1,549,102	\$ 182,836	\$ 12,736,024	\$ 20,914,996	\$ 15,327,009
Balance	\$ 576,398	\$ -	\$ -	\$ -	\$ -	\$ -
¹ COPS - Citizens' Option for Public Safety ² JJCPA - Juvenile Justice Crime Prevention Act ³ EPSDT - Early and Periodic Screening, Diagnosis, & Treatment ⁴ CCP - Community Corrections Partnership						

**FY 2025-26 Recommended Budget
Local Revenue Fund 2011**

(Subclass)	13027				
SPECIAL REVENUE FUND 0271	Protective Services Subaccount				
Fund 0271 ORG Description	Adult Prot. Services Program	Foster Care Program	6210 Foster Care Assistance Payments	Child Welfare Services Program	Adoptions Assistance Program
Sales Tax / VLF Revenue					
DEPARTMENT ORG					
10109999 - Human Resources					
2540 - Interest and Miscellaneous Expenditures					
31113260 - Ag Crime Task Force					
31113350 - ASU Patrol Helicopter					
31114000 - Main Jail Administration					
31114701 - Prisoner Warrants & Transport					
31115702 - Court Security					
31116226 - Body Worn Camera Grant					
31116328 - War on Meth - CAL-MMET					
2860 - District Attorney					
28621500 - Rural Crime Prevention Task Force					
28624500 - MAGEC Grant					
2880 - Public Defender					
34309999 - Probation				230,000	
34409999 - Probation Juvenile Justice Campus					
5630 - EPSDT					
5630 - Substance Abuse Contracts					
5630 - Managed Care					
5630 - Drug Court Partnership					
5610 - Foster Care Program		2,140,770			
5610 - Adoptions Assistance Program					1,944,789
5610 - Child Welfare Services Program				33,046,758	
5610 - Adult Protective Services Program	3,420,661				
6410 - Foster Care Assistance Payments			21,657,231		
6415 - Adoptions Assistance Payments					
CCP ⁴ Recommends allocation of AB 109 funds for Board approval					
Grand Total	\$ 3,420,661	\$ 2,140,770	\$ 21,657,231	\$ 33,276,758	\$ 1,944,789
Balance					
¹ COPS - Citizens' Option for Public Safety ² JJCPA - Juvenile Justice Crime Prevention Act ³ EPSDT - Early and Periodic Screening, Diagnosis, & Treatment ⁴ CCP - Community Corrections Partnership					

**FY 2025-26 Recommended Budget
Local Revenue Fund 2011**

(Subclass)	13027			
SPECIAL REVENUE FUND 0271	Protective Services Subaccount (Cont'd)			
Fund 0271 ORG Description	Adoptions Assistance Payments	6210 (Cont'd) Child Abuse Prevention	TOTAL Protective Services Subaccount	TOTAL Projected Collections
Sales Tax / VLF Revenue			\$ 73,157,204	\$ 222,788,682
DEPARTMENT ORG				
10109999 - Human Resources			-	194,386
2540 - Interest and Miscellaneous Expenditures			-	100,000
31113260 - Ag Crime Task Force			-	440,662
31113350 - ASU Patrol Helicopter				504,000
31114000 - Main Jail Administration				1,409,727
31114701 - Prisoner Warrants & Transport				560,000
31115702 - Court Security				20,784,428
31116226 - Body Worn Camera Grant				398,366
31116328 - War on Meth - CAL-MMET				1,100,000
2860 - District Attorney			-	2,454,791
28621500 - Rural Crime Prevention Task Force			-	229,973
28624500 - MAGEC Grant			-	153,834
2880 - Public Defender			-	878,135
34309999 - Probation			230,000	8,759,337
34409999 - Probation Juvenile Justice Campus			-	11,626,890
5630 - EPSDT				20,914,996
5630 - Substance Abuse Contracts				12,918,860
5630 - Managed Care				15,327,009
5630 - Drug Court Partnership				1,549,102
5610 - Foster Care Program			2,140,770	2,140,770
5610 - Adoptions Assistance Program			1,944,789	1,944,789
5610 - Child Welfare Services Program		642,768	33,689,526	33,689,526
5610 - Adult Protective Services Program			3,420,661	3,420,661
6410 - Foster Care Assistance Payments			21,657,231	21,657,231
6415 - Adoptions Assistance Payments	22,019,690		22,019,690	22,019,690
CCP ⁴ Recommends allocation of AB 109 funds for Board approval			-	66,015,608
			-	
Grand Total	\$ 22,019,690	\$ 642,768	\$ 85,102,667	\$ 251,192,771
Balance			\$ (11,945,463)	(28,404,089)
¹ COPS - Citizens' Option for Public Safety ² JJCPA - Juvenile Justice Crime Prevention Act ³ EPSDT - Early and Periodic Screening, Diagnosis, & Treatment ⁴ CCP - Community Corrections Partnership				

Library - Measure B

BUDGET 7511

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 21,209,822	\$ 26,406,245	\$ 27,298,171	\$ 891,926	3%
Services and Supplies	12,989,977	17,159,198	16,933,592	(225,606)	-1%
Other Charges	233,533	238,150	345,100	106,950	45%
Capital Assets	26,580	-	100,000	100,000	-
Total Appropriations	\$ 34,459,913	\$ 43,803,593	\$ 44,676,863	\$ 873,270	2%
<u>Revenues</u>					
Taxes	\$ 43,365,661	\$ 40,900,000	\$ 42,700,000	\$ 1,800,000	4%
Revenue From Use of Money & Property	1,980,754	1,000,000	1,000,000	-	-
Intergovernment Rev - State	311,669	175,074	178,472	3,398	2%
Intergovernment Rev - Federal	4,058	-	-	-	-
Charges For Services	1,741,669	2,002,950	2,016,717	13,767	1%
Miscellaneous Revenues	157,758	280,100	280,100	-	-
Other Financing Sources	138,354	152,149	156,812	4,663	3%
Total Revenues	\$ 47,699,925	\$ 44,510,273	\$ 46,332,101	\$ 1,821,828	4%
<u>Revenues(Over)/Under Expenses</u>	\$ (13,240,012)	\$ (706,680)	\$ (1,655,238)	\$ (948,558)	134%
Increase/(Decrease) in Fund Balance	13,240,012	706,680	1,655,238	948,558	134%
<u>Budgetary Balance</u>	-	-	-	-	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	325	322	319	(3)	

LIBRARY – 7511

FUNCTION

The Fresno County Public Library, under the governance of the Board of Supervisors (Board), provides informational, cultural, and recreational services to the public. Library is a member of the San Joaquin Valley Library System (SJVLS) and serves as its fiscal and operational agent. The special fund is administered by the Library Department in compliance with ordinance for Fresno County and Coalinga-Huron proportional percentage share of tax collections. The Coalinga-Huron Library District is a separate special district and not covered in this budget. Funding is primarily provided from two sources, property taxes and Measure B Sales Tax revenue. The Measure B Sales Tax Ordinance was passed by the voters in November 1998, renewed in 2004 and 2012, and will expire March 31, 2029, if not renewed prior to that date.

OVERVIEW

The FY 2025-26 Recommended Budget of \$44,676,863 represents a 2% (\$873,270) increase over the FY 2024-25 Adopted Budget primarily due to an increase in Salaries and Benefits, building signage, Operating Leases Buildings, Utilities, and rates changes from Information Technology Services and General Services. Revenues recommended at \$46,332,101 represent a 4% (\$1,821,828) increase over the FY 2024-25 Adopted Budget primarily due to projected tax revenues. Staffing is recommended at 319, a net decrease of three part-time positions from the FY 2024-25 Adopted Budget. Salary Savings of 3% (\$463,062) was used when calculating Regular Salaries, with related benefit savings of \$319,835.

GOAL SETTING

Goals

FY 2025-26

- **Goal:** Continue work with the Departments of Public Works and Planning, General Services, and external vendors to ensure major building repairs and updates are completed in compliance with regulatory standards within a framework of preventative and scheduled maintenance, as well as create a detailed Long-Term Facilities Plan for the Fresno County Public Library.
- **Performance Metric:** Staff will work in collaboration with the Departments of Public Works and Planning and General Services to identify projects that can be addressed and completed within the fiscal year under the categories of exterior signage, site, building exterior, roofing, building interior, and Heating, Ventilation, and Air Conditioning (HVAC) systems. In addition, building signage upgrades to Easton, Caruthers, Kerman, and Politi.

FY 2024-25

- **Goal:** Continue work with the Departments of Public Works and Planning, Internal Services, and external vendors to ensure major building repairs and updates are completed in compliance with regulatory standards within a framework of preventative and scheduled maintenance, as well as create a detailed Long-Term Facilities Plan for the Fresno County Public Library.
- **Outcome(s)/Result(s):** In FY 2024-25 major building repairs were completed at Easton, Central, Mendota, Parlier, Sanger, Selma, and Woodward libraries. The accomplishments are the security camera maintenance at twenty branches; Heating, Ventilation, and Air Conditioning (HVAC) systems funded by ARPA for Easton, Parlier, and Sanger; Easton roofing, signage, and parking lot; Central replacement of fire alarm system, energy

efficient windows, major repair to secure gates, electrical motor, and roof replacement; and exterior signage for Parlier and Selma and Mendota and Sanger entrance Americans with Disabilities Act upgrades.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

- The expenditure plan for services follows Library Operational Service Delivery plan. As a result of stable revenue estimates in Measure B local sales tax collection, the Department did not cut any library collections materials, programming services, literacy program, early learning centers and community engagement services, or technology to improve access to services.
- Library maintenance, major replacements, and improvements are to be completed as a part of the Library Long-Term Facilities Planning. Maintaining and improvements of existing facilities is an authorized use of Measure B Sales Tax collections and Fund Balance surplus reserves will be utilized for major branch repairs, furniture and fixture start-up costs associated and improvements.
- New library construction is ongoing during the fiscal year for the expansion of Reedley and Clovis branch locations utilizing funding from the Hygus Adams Trust, community donations, and Library Measure B reserves. In 2019, the Board approved funding the project from Special Revenue Library Fund Balance reserves and a transfer out under Library Capital Improvement Org 7530.
- Relocation to a renovated lease facility to improve the service of Politi branch continues to make progress. An additional facility was leased to support the expansion of library services by leasing a larger space for the Politi branch, expanding from 5,016 at the current site to 21,440 square feet at the new location. Prior to occupation and commencement of the new space, it will be renovated for the purpose of public library operational use of the premises along with start-up furniture, fixtures and technology funded by Library Sales Tax revenue collections. The project completion date is Spring 2026.

Salaries and Benefits

- Salaries and Benefits recommended at \$27,298,171 represent a 3% (\$891,926) increase over the FY 2024-25 Adopted Budget due to negotiated increases in salaries, related benefits, and health insurance rate increases. Staffing is recommended at 319 positions, a net decrease of three vacant part-time positions from the FY 2024-25 Adopted Budget. The positions added are four full-time Library Assistants and one part-time maintenance janitor. The positions recommended to be deleted are vacant positions. The vacant positions recommended to be deleted: six part-time Library Assistants, a part-time Driver and part-time Information Technology Specialist.

Services and Supplies

- Services and Supplies recommended at \$16,933,592 represent a 1% (\$225,606) decrease from the FY 2024-25 Adopted Budget primarily due to a cut in staff travel, completed technology projects, and delays in occupancy of new Politi location offset by increase in costs associated with facility maintenance and increase in General Services rates for facilities, fleet, utilities and security.

Recommended funding includes:

- Account 7269 Printing recommended at \$184,924 represents a 131% (\$105,000) increase over the FY 2024-25 Adopted Budget due to a Library Facility one-year plan for signage upgrades or replacement by County Graphics for six branch locations.

- Account 7296 Data Processing Services recommended at \$951,320 represents a 21% (\$259,490) decrease from the FY 2024-25 Adopted Budget due to a change in overhead costs calculation rate by the Internal Services Department and includes the technology data to support Selma renovation and Politi relocation.
- Account 7308 Hardware, Parts & Supplies recommended at \$50,000 represents a 92% (\$550,000) decrease from the FY 2024-25 Adopted Budget due to library technology projects completed as a part of the library service delivery plan.
- Account 7340 Operating Leases Buildings recommended at \$1,041,000 represents a 38% (\$636,120) decrease from the FY 2024-25 Adopted Budget due to delays in the occupancy of the new Politi Library lease location.
- Account 7345 Facility Operations and Maintenance recommended at \$3,223,101 represents a 46% (\$1,019,714) increase over the FY 2024-25 Adopted Budget based on General Services rate increases for facilities.
- Account 7385 Small Tools and Instruments recommended at \$311,717 represents a 50% (\$315,183) decrease from the FY 2024-25 Adopted Budget based on fewer projects replacing public-facing library furniture.
- Account 7416 Trans and Travel County Garage recommended at \$686,832 represents a 30% (\$159,832) increase over the FY 2024-25 Adopted Budget based on the change in General Services rates.
- Account 7430 Utilities recommended at \$1,780,000 represents a 14% (\$212,727) increase over the FY 2024-25 Adopted Budget based on projections using prior year actual usage.
- Account 7611 Security Services recommended at \$1,049,630 represents a 14% (\$129,630) increase over the FY 2024-25 Adopted Budget based on the increase in General Services—Security labor costs rate.

Other Charges

- Other Charges recommended at \$345,100 represent a 45% (\$106,950) increase over the FY 2024-25 Adopted Budget primarily due to the Lessor increase in rent, common area maintenance and property management fees for Sunnyside location.

Recommended funding includes:

- Account 7887 Capital Lease Buildings recommended at \$330,000 represents a 48% (\$107,000) increase over the FY 2024-25 Adopted Budget due to the Lessor's increase in rent, common area maintenance, and property management fees for Sunnyside location.

Capital Assets

- Capital Assets are recommended at \$100,000 for the purchase of modular customer service desk for the Selma remodel.

Recommended funding includes:

(1) Circulation Desk Modular.....\$100,000.....Program Number 92033

SUMMARY OF REVENUES

- Revenues are recommended at \$46,332,101 and represent a 4% (\$1,821,828) increase over the FY 2024-25 Adopted Budget.

Fund Balance

The Library continues to set aside 5% of excess surplus collected Taxes to build reserves for future major facilities projects and improvements.

Estimated Beginning Fund Balance on July 1, 2025.....	\$93,400,000
Increase in reserves surplus for library operations, Org 7511.....	\$1,655,238
Decrease reserves for library donations, Org 7521.....	\$760,649
Decrease reserves for Grant match Central Project, Org 7517.....	\$3,409,871
Decrease reserves for Non Covered Grant Costs, Org 7517.....	\$551,258
Decrease reserves for Capital Improvement, Org 7530.....	\$40,536,616
Estimated reserves withdrawal for Hygus Adams Fund, Org 7522	\$4,746,396
Estimated Fund Balance on June 30, 2026.....	\$45,050,448

PENDING FACTORS

The Library will continue to assess and update its Library voter approved operational service plan to improve accessibility and standards at all branches in conjunction with other County agencies and stakeholders in preparation of library sales tax renewal strategies set to expire March 2029. The Department may return to the Board of Supervisors with recommendations.

The Department continues to plan for the new larger Politi location and may return to the Board as the need for staffing and other resources are identified.

The Department continues planning for the Library Long-Term Facilities Plan. Adapting to a diverse population will mean making changes to the layout of existing buildings and updating the array of services and technology improvements to meet the demands of a modern library system.

For Library capital projects, the Department of Public Works and Planning is spearheading efforts in upcoming years for the expansion of the Teague branch located at the Highway City Community Center.

Library - Measure B - 7511

REGULAR SALARIES
BUDGETED POSITIONS
RECOMMENDED

JCN	TITLE	RANGE	<u>POSITIONS</u>		<u>RECOMMENDED</u>
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0251	Assoc County Librarian	9,540	1	1	\$127,010
1152	Graphic Arts Specialist	3,822	2	2	81,758
2110	Librarian I	4,308	14	14	820,348
2112	Librarian Trainee	3,614	1	1	47,191
2150	Principal Librarian	7,846	4	4	457,038
2155	Librarian III	5,398	9	9	760,719
2156	Supervising Librarian	5,612	9	9	783,792
2160	Librarian II	4,744	14	14	1,093,691
2121	Library Assistant	2,910	135	133	4,862,591
2166	Sr Library Assistant	3,058	22	22	1,099,693
2145	Library Aide	2,736	37	37	773,464
2153	Library Development Prog Coord	6,456	1	1	100,596
2167	Supervising Library Assistant	3,372	11	11	579,630
2175	Literacy Coordinator	5,202	1	1	86,871
2180	Library Facilities Coordinator	5,892	1	1	88,994
2185	Administrative Librarian SJVLS	7,846	1	1	122,271
2209	Executive Assistant	4,970	1	1	75,904
2290	Volunteer Services Coordinator	4,128	1	1	65,100
2291	Staff Analyst I	4,308	1	1	56,369
2293	Staff Analyst III	5,512	1	1	72,899
2294	Sr Staff Analyst	6,780	2	2	209,970
2394	Departmental Business Manager	8,238	1	1	128,383
3037	Driver	2,736	8	7	309,723
3080	Office Assistant II	3,212	3	3	160,607
3205	Account Clerk I	3,018	1	1	39,410
3260	Account Clerk II	3,384	2	2	112,820
3254	Sr Accountant - Conf	5,860	1	1	92,283
3240	Supvsng Account Clerk	4,022	1	1	67,042
3621	Program Technician II	3,640	1	1	60,983
3707	Info Technology Analyst IV	6,170	1	1	97,949
3712	Network Systems Engineer II	6,170	3	3	308,898
3713	Sr Network Systems Engineer	7,026	1	1	117,242
3756	Info Technology Specialist I	3,990	1		
3757	Info Technology Specialist II	4,388	3	3	214,699

Library - Measure B (ORG 7511)

3758	Sup Info Technology Specialist	5,132	1	1	72,739
5050	Maintenance Janitor	3,212	19	20	946,394
5061	Sup Maintenance Janitor	3,534	1	1	56,458
5222	Library Maintenance Supervisor	4,734	1	1	61,935
5325	Maintenance Painter	4,368	1	1	72,871
5221	Parks Groundskeeper	2,944	3	3	131,062
Subtotal			322	319	\$15,417,397
Bilingual Pay					145,600
Shift Differential					18,000
Total Salary Savings					(463,062)
TOTAL REGULAR SALARIES					\$ 15,117,935

VACANT POSITIONS DELETED (Effective October 13, 2025)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
2121	Library Assistant	2,910	-6	\$ 114,000
3037	Driver	2,736	-1	26,796
3756	Info Technology Specialist I	3,990	-1	39,122
Cost of Restoring Vacant Positions				
			-8	\$ 179,918

RECOMMENDED POSITIONS TO ADD (Effective October 13, 2025)

<u>JCN</u>	<u>TITLE</u>	<u>RANGE</u>	<u>POSITIONS</u>	<u>SALARIES</u>
2121	Library Assistant	2,910	4	\$ 152,000
5050	Maintenance Janitor	3,212	1	20,972
Cost of Positions Recommended to Add				
			5	\$ 172,972

Library Grants

BUDGET 7517

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 498,981	\$ 8,037,122	\$ 29,983	\$ (8,007,139)	-100%
Other Financing Uses	-	-	7,371,000	7,371,000	-
Total Appropriations	\$ 498,981	\$ 8,037,122	\$ 7,400,983	\$ (636,139)	-8%
<u>Revenues</u>					
Intergovernment Rev - State	\$ 257,521	\$ 4,020,478	\$ 3,417,606	\$ (602,872)	-15%
Intergovernment Rev - Federal	11,315	20,685	22,248	1,563	8%
Total Revenues	\$ 268,836	\$ 4,041,163	\$ 3,439,854	\$ (601,309)	-15%
<u>Revenues(Over)/Under Expenses</u>	\$ 230,145	\$ 3,995,959	\$ 3,961,129	\$ (34,830)	-1%
Increase/(Decrease) in Fund Balance	(230,145)	(3,995,959)	(3,961,129)	34,830	-1%
<u>Budgetary Balance</u>	-	-	-	-	-

LIBRARY – GRANTS - 7517

FUNCTION

The Library Grants budget provides for the acquisition of Library materials, supplies, furniture, and equipment funded only by grants from other governmental institutions including Federal, State, and local government.

OVERVIEW

The FY 2025-26 Recommended Budget of \$7,400,983 represents an 8% (\$636,139) decrease from the FY 2024-25 Adopted Budget primarily due to completing phases of the project associated with four grants. The budget is for Services and Supplies and does not include staff costs. There is no Net County Cost associated with this budget.

The grants in this budget include:

- California State Library Building Forward Library Facilities Improvement Program - Central Library.
- Public Library Association, division of American Library Association for Family Engagement.
- California State Library, Library Services and Technology Act for Play and Grow project - Betty Rodriguez Library
- California Humanities Communities Read Together - Betty Rodriguez Library

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies are recommended at \$29,983 and represent a 100% (\$8,007,139) decrease from the FY 2024-25 Adopted Budget primarily due to completing 32% of the Building Forward Library Facilities project and the transition of the building improvements phase to Capital Outlay Fund for the electrical system improvements. The significant expenses are noted below. The Library will return to the Board for approval of any additional grant opportunities that may arise during FY 2025-26.
 - Account 7345 Facility Operation & Maintenance recommended at \$0 represents a 100% (\$7,733,195) decrease from the FY 2024-25 Adopted Budget due to completing 32% of the Building Forward Library Facilities project and the transition of the building improvements phase to Capital Outlay Fund for the electrical system improvements.

Other Financing Uses

- Other Financing Uses recommended at \$7,371,000 represent the transfer of recommended funding to Capital Projects Fund 0400, Org 8868 Central Library, Electrical System Improvements and abatement for financing based on progress made on Capital Projects.

Recommended funding includes:

Central Library.....\$7,371,000.....Improvements

SUMMARY OF REVENUES

- Revenues are recommended at \$3,439,854 and represent a 15% (\$601,309) decrease from the FY 2024-25 Adopted Budget associated with two State grants in progress: California State Library Building Forward and Public Library Association Families Engagement program. Significant changes by specific revenue source are noted below:
 - Intergovernmental Revenues - State recommended at \$3,417,606 represent a 15% (\$602,872) decrease from the FY 2024-25 Adopted Budget due to revenues collected based on the progress of two ongoing grants. The remaining revenue collections are California State Building Forward grant (\$3,409,871) and California State Library, Library Services and Technology Act for Play and Grow project (\$7,735). The California State Library for the Building Forward Library Facilities Improvement Program funds 50% of project costs and requires match contributions funded by a decrease in Fund Balance.

Fund Balance Reserves - Fund 0107

- | | |
|--|-------------|
| • Decrease—Reserves withdrawal for Grant Match | \$3,409,871 |
| • Decrease—Reserves withdrawal for Non-Covered Costs | \$551,258 |

County Library Book Fund

BUDGET 7521

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 32,007	\$ 897,872	\$ 583,661	\$ (314,211)	-35%
Other Financing Uses	-	-	238,988	238,988	-
Total Appropriations	\$ 32,007	\$ 897,872	\$ 822,649	\$ (75,223)	-8%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 32,551	\$ 22,000	\$ 22,000	\$ -	-
Miscellaneous Revenues	138	40,000	40,000	-	-
Total Revenues	\$ 32,689	\$ 62,000	\$ 62,000	\$ -	-
<u>Revenues(Over)/Under Expenses</u>	\$ (682)	\$ 835,872	\$ 760,649	\$ (75,223)	-9%
Increase/(Decrease) in Fund Balance	682	(835,872)	(760,649)	75,223	-9%
<u>Budgetary Balance</u>	-	-	-	-	-

LIBRARY – BOOK FUND - 7521

FUNCTION

The Library Book Fund Special Revenue Fund was established for the exclusive use of the Library. Funding sources are provided by private donations that are restricted/designated for library branch use. The donations and interest earned in this fund are utilized for the sponsored purchase of books, library equipment, supplies, materials and support specific projects.

OVERVIEW

The FY 2025-26 Recommended Budget of \$822,649 represents an 8% (\$75,223) decrease from the FY 2024-25 Adopted Budget due to the completion of designated projects and includes funding for the continuation of several ongoing projects for several branches. This budget does not include staff costs. There is no Net County Cost associated with this budget.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

The recommended budget includes the transfer of community donations (\$238,988) to support the Capital Outlay Design Build construction for the Clovis Regional Library and Reedley Branch Library that includes furnishings for service desks, public space furnishings, and artwork.

Services and Supplies

- Services and Supplies recommended at \$583,661 represent a 35% (\$314,211) decrease from the FY 2024-25 Adopted Budget due to the completion of donation-funded projects and includes funding for the continuation of Sanger furnishings improvements made possible by the Thelma Prescott memorial donation.

Recommended funding includes:

- Account 7385 Small Tools and Instruments recommended at \$299,665 represents a 52% (\$326,718) decrease from the FY 2024-25 Adopted Budget due to the completion of library projects and the continuation of Sanger furnishing selections.

Other Financing Uses

- Operating Transfers Out recommended at \$238,988 are for community donations and the contribution of funds for artwork from District 5 to support Capital Outlay design-build construction project underway for Org 8863 Clovis and Org 8865 Reedley.

Recommended funding includes:

Clovis Regional Library	Community donations	\$107,744
Clovis Regional Library	District 5 artwork contribution	\$50,000
Reedley Branch Library	Community donation	\$81,244

SUMMARY OF REVENUES

- Revenues are recommended at \$62,000 and represent no change from the FY 2024-25 Adopted Budget based on anticipated interest earned on the Library Book Fund Balance totaling \$22,000 and donations totaling \$40,000.

Donation Fund Balance

Estimated Beginning Fund Balance on July 1, 2025	\$1,216,900
Net Fund Balance Decrease.....	\$760,649
Estimated Ending Fund Balance on June 30, 2026	\$456,251

Library - Measure B - Capital Improvements

BUDGET 7530

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ -	\$ 5,200,000	\$ 5,500,000	\$ 300,000	6%
Other Financing Uses	546,344	37,000,000	35,035,616	(1,964,384)	-5%
Capital Assets	743,468	7,330,000	-	(7,330,000)	-100%
Total Appropriations	\$ 1,289,812	\$ 49,530,000	\$ 40,535,616	\$ (8,994,384)	-18%
<u>Revenues</u>					
<u>Revenues(Over)/Under Expenses</u>	\$ 1,289,812	\$ 49,530,000	\$ 40,535,616	\$ (8,994,384)	-18%
Increase/(Decrease) in Fund Balance	(1,289,812)	(49,530,000)	(40,535,616)	8,994,384	-18%
<u>Budgetary Balance</u>	-	-	-	-	-

LIBRARY – CAPITAL IMPROVEMENTS - 7530

FUNCTION

The Library Capital Improvement Fund accounts for the construction of new Library facilities, capital improvements, associated facility startup costs, and expansion of existing facilities included as part of the Measure B Library Tax Ordinance service plan.

OVERVIEW

The FY 2025-26 Recommended Budget of \$40,535,616 represents an 18% (\$8,994,384) decrease from the FY 2024-25 Adopted Budget due to progress made on projects administered by Public Works Capital Projects for Selma, Clovis, and Reedley during the prior year. Major facility maintenance, furnishings, modernization of existing library facilities, and construction of libraries are authorized uses of Measure B Library Sales Tax, to be budgeted and monitored separately from Library operations, donations, and grants. This budget covers furnishings, major facility maintenance services and supplies, capital assets, and operating transfers for Library Capital Outlay projects and does not include staff costs. Funding for the Library-Grants from the California State Library Building Forward Library Facilities Improvement Program are detailed in Org 7517. There is no Net County Cost (NCC) associated with this budget.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

- The Selma library renovation is in the final stages and is administered by Public Works and Planning (PWP). The project financing and costs are available under Capital Project Org 8873 (Selma Library). The tentative completion date for the project is September 2025.
- New library construction continues. The preliminary phase of the Design-Build construction for Clovis and Reedley is complete. The project is led by PWP. The estimated remaining funding for the County Library's contribution to the Clovis and Reedley projects is estimated at \$21,169,058 and \$10,545,558, respectively. The Library construction project will be funded by the Hygus Adams Trust Fund and Library Measure B Fund Balance reserves. As a result, the Capital Outlay projects for Clovis Regional Library and Reedley Branch Library are available under Capital Project Orgs 8863 (Clovis Library) and 8865 (Reedley Library). A portion of the furniture, fixtures and equipment for the Design-Build agreement are included in the construction agreement for Clovis Library and Reedley Library. The recommended budget represents the remaining public library interior selections. The tentative project completion date is Fall 2026.
- The Hygus Adams Charitable Remainder Annuity Trust was established by Dr. Hygus Adams prior to his death. The provisions of the Trust require that the residuary funds be distributed to the Library for the sole purpose of constructing new library facilities in Fresno County. In accordance with the donor's intent, the Library will designate a portion of the funds to the Clovis, Reedley and future Highway City Libraries, which represent the current priority efforts. Planning for projects beyond the future Highway City Library is ongoing; however, no additional funding from the Trust is anticipated for those future projects
- The Board approved the relocation of the Politi Branch Library to a new lease facility location with startup costs for furniture, fixtures, and equipment in addition to the construction of new locations for Clovis and Reedley. Project completion anticipated in Spring 2026.
- The Central Branch of Fresno County Library will undergo major exterior and interior improvements. The Central Library branch improvement continues to make progress in the

last phases in the major modernization improvements funded from library sales tax and facilities reserve, which includes non-covered costs associated with the State Grant. In January 2024, your Board approved a grant from the California State Library for the Building Forward Library Facilities Improvement Program for Central Library branch. The grant funds are for structural improvements to the Central Library branch which include roof replacement, electrical system upgrades, improved lighting, and replacement windows.

- The Department continues annual reviews with CAO, PWP and the General Services Department to set one-year priorities regarding major improvements for multiple locations in accordance with the Department's three-year facilities plan and plans to return to the Board with recommendations.

Services and Supplies

- Services and Supplies recommended at \$5,500,000 represent a 6% (\$300,000) increase over the FY 2024-25 Adopted Budget due to costs associated with acquisition of furniture, equipment, and fixtures associated with three relocation projects.

Recommended funding includes:

- Account 7406 Library Materials recommended at \$4,300,000 represents an 8% (\$300,000) increase over the FY 2024-25 Adopted Budget for the acquisition of furniture, equipment, and fixtures associated with three relocation projects.

Clovis Regional Library.....	\$1,500,000	Facility start up
Politi Library.....	\$2,000,000	Facility start up
Reedley Branch Library	\$800,000	Facility start up

Other Financing Uses

- Other Financing Uses recommended at \$35,035,616 represent a 5% (\$1,964,384) decrease from the FY 2024-25 Adopted Budget due to a decrease in Operating Transfers Out for financing based on progress made on Capital Projects. The use of Measure B withdrawal for new construction projects is decreased by the transfer of community donations and Hygus Adams Trust funding to Clovis Library and Reedley Library.

Recommended funding includes:

Clovis Regional Library.....	\$21,169,058	Construction
Reedley Branch Library	\$10,545,558	Construction
Selma Branch Library.....	\$3,321,000	Renovation

SUMMARY OF REVENUES

- There are no revenues or NCC associated with this budget.
 - The use of the County Library's Fund Balance (\$40,535,616) represents the remaining funding available based on the following designation for Capital Outlay projects over multiple fiscal years:

Location	Total Capital Project	Remaining Project
Clovis Regional Library.....	\$25,700,000.....	\$21,169,058
Reedley Library	\$14,100,000.....	\$10,545,558
Selma Remodel	\$6,321,000.....	\$3,321,000

PENDING FACTORS

The implementation of a facilities replacement and building improvement plan has been underway and will continue over multiple years. Accessibility issues, safety, modernization, and general building improvements will be coordinated with the Departments PWP and General Services.

On June 6, 2017, the Department signed a 99-year ground lease with Highway City Community Development for 15,075 square feet of undeveloped land, commonly known as Highway City Community Center, to build a new library. The new library replaced the Teague Branch Library, which was inside Central Unified School District's Teague Elementary School, in 2019. The lease permits the construction of a 5,000-square-foot facility directly behind Highway City Community Center. The final size and site requirements for the library will be determined later, based on zoning and land use laws within the City of Fresno.

Emergency Medical Services Dept
BUDGET 5244

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 252,805	\$ 420,158	\$ 463,166	\$ 43,008	10%
Other Financing Uses	64,040	165,657	116,911	(48,746)	-29%
Total Appropriations	\$ 316,846	\$ 585,815	\$ 580,077	\$ (5,738)	-1%
<u>Revenues</u>					
Fines, Forfeitures, & Penalties	\$ 407,069	\$ 407,574	\$ 532,257	\$ 124,683	31%
Revenue From Use of Money & Property	9,121	6,667	17,820	11,153	167%
Total Revenues	\$ 416,190	\$ 414,241	\$ 550,077	\$ 135,836	33%
<u>Revenues(Over)/Under Expenses</u>	\$ (99,345)	\$ 171,574	\$ 30,000	\$ (141,574)	-83%
Increase/(Decrease) in Fund Balance	99,345	(171,574)	(30,000)	141,574	-83%
<u>Budgetary Balance</u>	-	-	-	-	-

DPH – EMERGENCY MEDICAL SERVICES FUND - 5244

FUNCTION

The Emergency Medical Services (EMS) Fund is administered by the Department of Public Health for the purpose of addressing uncompensated care costs of hospitals and physicians using court-imposed penalty assessments. The funding authority to establish this Fund is the Board of Supervisors, February 28, 1989, Resolution 89-807, pursuant to the California Health and Safety Code, Section 1797.98a. [Senate Bill 12 (Chapter 1240, Statutes of 1987) and Senate Bill 612 (Chapter 945, Statutes of 1988)].

OVERVIEW

The FY 2025-26 Recommended Budget of \$580,077 represents a 1% (\$5,738) decrease from the FY 2024-25 Adopted Budget. This decrease is primarily attributable to a reduction in Other Financing Uses, which is due to the removal of a one-time use of fund balance that was budgeted in FY 2024-25. The prior year included this one-time funding to support specific needs that are not recurring in FY 2025-26. Additionally, the FY 2025-26 budget includes a projected increase in Services and Supplies expenditures. This increase is aligned with anticipated growth in revenue and reflects adjustments to meet ongoing operational needs. While overall expenditures remain relatively stable, the shift in funding sources and expenditure categories results in a net decrease in the total budget for FY 2025-26. Revenues recommended at \$550,077 represent a 33% (\$135,836) increase over the FY 2024-25 Adopted Budget based on current trend of court-imposed penalty assessment fees.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$463,166 represent a 10% (\$43,008) increase over the FY 2024-25 Adopted Budget primarily due to the projected increase in revenue based on current trend of court-imposed penalty assessment fees.

Other Financing Uses

- Other Financing Uses recommended at \$116,911 represents a 29% (\$48,746) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in Operating Transfers Out based on a one-time use of fund balance budgeted for in FY 2024-25.

SUMMARY OF REVENUES

- Revenues are recommended at \$550,077 and represent a 33% (\$135,836) increase over the FY 2024-25 Adopted Budget. The Fund receives revenue from court-imposed penalty assessments.

Fund Balance

- Use of Fund Balance in the amount of \$30,000 will be required to balance the FY 2025-26 Recommended Budget, which will be used to compensate hospitals, physician and physician groups, and EMS and Claims Administration.

Estimated Fund Balance on July 1, 2025\$574,888

Net Fund Balance Decrease.....\$30,000

Estimated ending Fund Balance on June 30, 2026\$544,888

Public Works & Planning - Roads

BUDGET 4510

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Salaries and Benefits	\$ 29,270,055	\$ 39,220,022	\$ 42,251,285	\$ 3,031,263	8%
Services and Supplies	79,948,216	117,801,087	108,127,927	(9,673,160)	-8%
Other Financing Uses	3,522,053	4,500,000	6,377,000	1,877,000	42%
Capital Assets	442,194	2,216,296	2,013,000	(203,296)	-9%
Total Appropriations	\$ 113,182,517	\$ 163,737,405	\$ 158,769,212	\$ (4,968,193)	-3%
<u>Revenues</u>					
Taxes	\$ 25,106,977	\$ 15,713,536	\$ 13,937,370	\$ (1,776,166)	-11%
Licenses, Permits, & Franchises	862,096	360,000	530,000	170,000	47%
Revenue From Use of Money & Property	433,570	42,000	336,000	294,000	700%
Intergovernment Rev - State	61,164,264	57,557,562	60,958,702	3,401,140	6%
Intergovernment Rev - Federal	2,599,313	51,332,419	49,844,793	(1,487,626)	-3%
Intergovernment Rev - Other	28,500	2,549,000	2,351,000	(198,000)	-8%
Charges For Services	32,958,110	18,098,500	4,183,390	(13,915,110)	-77%
Miscellaneous Revenues	329,304	-	-	-	-
Other Financing Sources	556,685	1,221,959	2,039,859	817,900	67%
Intrafund Revenue	1,133	-	-	-	-
Total Revenues	\$ 124,039,954	\$ 146,874,976	\$ 134,181,114	\$ (12,693,862)	-9%
<u>Revenues(Over)/Under Expenses</u>	\$ (10,857,436)	\$ 16,862,429	\$ 24,588,098	\$ 7,725,669	46%
Increase/(Decrease) in Fund Balance	10,857,436	(16,862,429)	(24,588,098)	(7,725,669)	46%
<u>Budgetary Balance</u>	-	-	-	-	-
	Budgeted 2023-24	Current 2024-25	Recommended 2025-26	Increase/ (Decrease)	
Position Summary	281	292	292	-	

PW&P – ROADS - 4510

FUNCTION

The Public Works and Planning Department - Roads budget supports the implementation of specified road and bridge improvement projects, and the maintenance and operation of the County roads. The 3,466 miles of County roads represent the largest county road system in California. The primary function of the Design, Construction, and Maintenance and Operations Divisions is to provide for administration, maintenance, operations, rehabilitation, and reconstruction of roads, bridges, and attendant facilities as authorized by the California Streets and Highways Code and to provide for traffic safety. In addition to roads and bridges, the divisions provide engineering and construction services for Special Districts, County Service Areas, Resources, and other departments.

OVERVIEW

The FY 2025-26 Recommended Budget of \$158,769,212 represents a 3% (\$4,968,193) decrease from the FY 2024-25 Adopted Budget primarily due to an estimated decrease in project related work. Revenues recommended at \$134,181,114 represent a 9% (\$12,693,862) decrease from the FY 2024-25 Adopted Budget primarily due to a reduction in project work related to the Golden State Boulevard Corridor project. A portion of available Fund Balance (\$24,588,098) was utilized to balance the FY 2025-26 Recommended Budget. Staffing is recommended at 292 positions, which represents no change from the FY 2024-25 Adopted Budget.

GOAL SETTING

Goal

FY 2025-26

- **Goal:** The Department of Public Works and Planning will increase its efforts in safety, wellness, and professional deployment which will assist in achieving its ongoing goal of reducing injuries and liability claims while increasing employee satisfaction. The Department is also improving its efforts in recruitment and retention to lower the vacancy rate to better serve the County and the public.
- **Performance Metric:** Attainment of this goal will be measured by a reduction of injuries and lost time from work. Furthermore, a reduction in the vacancy rate will be reflected as well.

FY 2024-25

- **Goal:** The Department of Public Works and Planning will strive to reduce operational costs by maintaining or reducing the number of safety-related incidents. Future cost reductions will be realized by a reduction in future Worker's Compensation charges assigned to the Department; reduction in Liability Costs as some of the Department's injury claims involve damage to County and/or public equipment and property; reductions in Overtime and Extra-Help costs incurred as a result of coverage for employees away from work due to injury; and lowered risk of possible safety violations and fines [(e.g., California Division of Occupational Safety and Health (Cal-OSHA)].
- **Outcome/Result:** The Department has increased its safety training efforts and targeted areas the Department believes it will reduce future costs for both Workers' Compensation and Liability claims. The efforts include but are not limited to roadside fire training, CPR, and First Aid. During the course of the next fiscal year, these efforts will be further increased to lessen the Department's exposure to claims and associated costs.

SUMMARY OF CAO RECOMMENDATIONS

Significant Program Changes

The 2023 Federal Transportation Improvement Program includes \$186 million in Federal and State-funded projects through FY 2026-27 with over \$88 million in federal dollars for the Highway Bridge Program, \$25 million for the Congestion Mitigation Air Quality (CMAQ) Improvement program projects, and \$54 million for the Surface Transportation Block Grant program projects. These projects are currently funded at \$138 million with \$48 million in local match required.

Road Maintenance

The Road Maintenance and Operations Division is responsible for preserving the existing public road system as a safe and efficient guideway for servicing private vehicles, public transit, and commercial vehicles. Below is a list of projects for FY 2025-26:

- Traffic signals and highway lighting maintenance: \$480,000
- Job Order Contracts (JOC): \$7,415,000
- Contract Preventative Maintenance projects are recommended at \$11,000,000 and funded by Senate Bill 1 Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017):
 - Preservation treatments (Chip and Slurry Seals): \$2,000,000
 - Asphalt concrete overlays: \$5,700,000
 - El Porvenir Road Improvements: \$3,300,000
- Day Labor Paving project of approximately 60 miles of County maintained road segments: \$14,500,000.

Road and Bridge Construction

Projects awarded in prior fiscal years with expenditures for FY 2025-26 include:

- Golden State Corridor Improvements, a \$56 million, three-year Measure C and state-funded multi-agency project.
- Jacalitos Bridge Replacement: \$5,800,000
- Jensen Avenue Fig to West Road Reconstruction in cooperation with the City of Fresno: \$5,500,000
- Herndon-Barstow Elementary Crosswalk: \$800,000

Projects scheduled for award in FY 2025-26 include:

- Mount Whitney Marks to Blythe Reconstruction Project: \$5,800,000
- Houghton Canal Bridge Replacement: \$4,200,000
- Bridge Preventative Maintenance Scour Mitigation: \$1,200,000

Salaries and Benefits

- Salaries and Benefits recommended at \$42,251,285 represent an 8% (\$3,031,263) increase over the FY 2024-25 Adopted Budget primarily due to the addition of nine positions during FY 2024-25.

Recommended funding includes:

- Account 6300 Overtime recommended at \$1,680,000 represents a 33% (\$420,000) increase over the FY 2024-25 Adopted Budget due to additional hours required due to labor shortages.
- Account 6600 Health Insurance recommended at \$4,292,094 represents a 17% (\$608,780) increase over the FY 2024-25 Adopted Budget due to the addition of 9 positions during FY 2024-25 and an increase in County health insurance contributions.

Services and Supplies

- Services and Supplies recommended at \$108,127,927 represent an 8% (\$9,673,160) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in project related expenditures.

Recommended funding includes:

- Account 7101 General Liability Insurance recommended at \$5,945,382 represents a 20% (\$973,022) increase over the FY 2024-25 Adopted Budget due to an increase in the rate provided by Risk Management based on historical claims.
- Account 7175 Property Insurance recommended at \$301,953 represents a 740% (\$266,027) increase over the FY 2024-25 Adopted Budget due to an increase in the rate provided by Risk Management based on historical claims.
- Account 7295 Professional & Specialized Services recommended at \$26,403,000 represents a 31% (\$6,210,559) increase over the FY 2024-25 Adopted Budget due to an increase in the use of consultant and engineering services.
- Account 7296 Data Processing Services recommended at \$2,401,793 represents a 30% (\$1,011,552) decrease from the FY 2024-25 Budget due to a decrease in the estimate provided by ITSD.
- Account 7345 Facility Operations & Maintenance recommended at \$823,906 represents a 59% (\$304,858) increase over the FY 2024-25 Budget due to an increase in the rate provided by General Services.
- Account 7355 Operating Leases-Equipment recommended at \$220,000 represents a 31% (\$100,000) decrease from the FY 2024-25 Budget based on the needs of the Department.
- Account 7370 Contracts-Roads recommended at \$39,345,160 represents a 33% (\$18,983,197) decrease from the FY 2024-25 Budget due to projected decrease in construction contracts.
- Account 7416 Trans & Travel County Garage recommended at \$11,850,854 represents a 32% (\$2,871,349) increase over the FY 2024-25 Adopted Budget due to an increase in the estimate provided by General Services.
- Account 7430 Utilities recommended at \$547,461 represents a 41% (\$158,853) increase over the FY 2024-25 Adopted Budget due to an increase in the estimate provided by General Services.
- Account 7565 Countywide Cost Allocation recommended at \$656,617 represents a 70% (\$269,752) increase over the FY 2024-25 Adopted Budget due to an increase in allocated Cost Plan charges from the Auditor-Controller/Treasurer-Tax Collector.

Other Financing Uses

- Operating Transfers Out for Capital Assets recommended at \$6,377,000 represent a 42% (\$1,877,000) increase over the FY 2024-25 Adopted Budget for the purchase of various Road equipment.

Capital Assets

- Capital Assets recommended at \$2,013,000 represent a 9% (\$203,296) decrease from the FY 2024-25 Adopted Budget due to a reduction in anticipated equipment purchases.
 - Recommended funding includes:
 - (1) Right of Way-Perm.....\$1,468,000Design.....Program Number 91267
 - (1) Right of Way-Temp\$75,000.....Design.....Program Number 91276
 - (1) High-end Computer\$10,000New-Const.....Program Number 92013
 - (1) Ground Pen Radar Sys\$35,000New-Const.....Program Number 91982
 - (2) Density Nuclear Gauges ..\$25,000New-Const.....Program Number 92062
 - (1) Stabilometer\$12,000New-Const.....Program Number 92063
 - (1) Area 9D Modular Bldg\$60,000Maint&Op.....Program Number 91692
 - (1) Road Yd Restrooms\$200,000New-Maint&Op.....Program Number 92069
 - (2) Trench Plates\$15,000New-Maint&Op.....Program Number 92064
 - (2) Air Compressor\$12,000New-Maint&Op.....Program Number 92065
 - (1) Gas Powered Jack Hammer....\$6,000.....New-Maint&Op.....Program Number 92066
 - (1) 40' Standard ISO Container.....\$20,000New-Maint&Op.....Program Number 92067
 - (1) Mobile Office Trailer\$75,000New-Maint&Op.....Program Number 92068

SUMMARY OF REVENUES

- Revenues are recommended at \$134,181,114 and represent a 9% (\$12,693,862) decrease from the FY 2024-25 Adopted Budget primarily due to a reduction in charges for services.
 - Recommended funding includes:
 - Taxes recommended at \$13,937,370 represent an 11% (\$1,776,166) decrease from the FY 2024-25 Adopted budget primarily due to a projected decrease in Sales Tax revenue.
 - Licenses, Permits, & Franchises recommended at \$530,000 represent a 47% (\$170,000) increase over the FY 2024-25 Adopted Budget primarily due to increased annual permit requests.
 - Revenue from Use of Money and Property - recommended at \$336,000 represents a 700% (\$294,000) increase over the FY 2024-25 Adopted Budget due to an increase in interest accrued.
 - Charges for Services recommended at \$4,183,390 represent a 77% (\$13,915,110) decrease from the FY 2024-25 Adopted Budget primarily due to a decrease in reimbursable expenditures for the Golden State Boulevard Corridor project.
 - Other Financing Sources recommended at \$2,039,859 represent a 67% (\$817,900) increase over the FY 2024-25 Adopted Budget primarily due to an increase in anticipated revenue from Public Facility Fees.

Fund Balance

Estimated Beginning Fund Balance on July 1, 2025	\$34,174,645
Net Fund Balance Decrease.....	\$24,588,098
Estimated Ending Fund Balance on June 30, 2026	\$9,586,547

PENDING FACTORS

Currently, FY 2025-26 gas tax revenues, estimated at \$57,403,842 (SB 1, HUTA) are estimated to increase approximately 3% over FY 2024-25 revenues of \$55,819,454. Transportation sales tax revenues (Measure C) are estimated to increase approximately one percent over FY 2024-25 revenues. Measure C is only funded through 2027, unless renewed by the voters. Since SB-1 and HUTA are based on a per-gallon fuel tax, with the increased use of hybrid and electric vehicles over time, the State will still need to develop additional methods of collecting funds for road maintenance and repair. The Divisions are actively working together to secure and manage Federal and State funding for Emergency Repair Projects, Congressionally Directed Spending, the Active Transportation Program, the Highway Safety Improvement Program, Safe Streets and Roads for All, new Federal Infrastructure Funding, and State and Regional Bid Funding.

Public Works & Planning - Roads - 4510**REGULAR SALARIES****BUDGETED POSITIONS****RECOMMENDED**

JCN	TITLE	RANGE	<u>POSITIONS</u>		RECOMMENDED
			<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>SALARIES</u>
0224	Asst Dir of PW & Planning	6,390	1	1	\$166,140
1107	Surveyor I	3,374	7	7	632,438
1109	Senior Surveyor	4,277	2	2	226,963
1110	Supervising Surveyor	5,379	3	3	486,537
1130	Engineering Aide	1,343	5	5	175,705
1132	Engineering Technician I	2,035	15	15	856,950
1133	Sr Engineering Technician	2,609	16	16	1,319,762
1140	Engineering Technician II	2,274	17	17	1,179,518
1134	Sr Engineer	4,277	6	6	811,329
1105	Engineer II	3,374	5	5	494,107
1135	Engineer I	2,813	9	9	693,651
1137	Engineer III	3,703	10	10	1,145,765
1148	Supvsng Engineer	5,379	5	5	822,161
1150	Public Works Division Engineer	6,390	2	2	398,398
1175	Planner I	2,220	1	1	59,937
1176	Planner II	2,464	2	2	149,584
1177	Planner III	2,846	1	1	85,477
1178	Sr Planner	3,437	2	2	216,695
1179	Principal Planner	3,779	1	1	126,198
2209	Executive Assistant	2,485	1	1	70,313
2291	Staff Analyst I	2,154	3	3	189,475
2292	Staff Analyst II	2,387	4	4	273,171
2293	Staff Analyst III	2,756	12	12	1,057,958
2294	Sr Staff Analyst	3,390	5	5	512,667
2297	Program Manager	3,923	3	3	366,813
3080	Office Assistant II	1,606	1	1	45,772
3110	Office Assistant I	1,458	1	1	41,488
3140	Administrative Assistant I	1,765	1	1	46,096
3160	Administrative Assistant II	1,953	1	1	57,726
3620	Program Technician I	1,627	5	5	247,955
3621	Program Technician II	1,820	1	1	56,126
5409	Road Equipment Operator Trainee	1,722	8	8	359,784
5410	Road Equipment Operator I	2,019	36	36	2,060,941
5415	Road Equipment Operator II	2,335	45	45	3,404,784

Public Works & Planning - Roads (ORG 4510)

5420	Road Maintenance Supervisor	2,869	9	9	844,491
5425	Road Operations Lead Supervisr	2,582	12	12	981,911
5430	Road Superintendent	3,155	2	2	210,794
5435	Road Maintenance & Ops Div Mgr	5,008	1	1	166,166
5445	Traffic Maintenance Supervisor	2,575	1	1	74,791
5450	Traffic Equipment Operator I	1,580	7	7	314,614
5455	Traffic Equipment Operator II	1,770	2	2	113,681
5460	Traffic Operations Lead Supvsr	2,192	2	2	114,496
5465	Community Worker	1,600	18	18	753,588
8065	Director of PW & Planning	8,563	1	1	266,918
Subtotal			292	292	\$22,679,834
Auto Allowance					7,800
Specialization Pay					9,385
TOTAL REGULAR SALARIES					\$ 22,697,019

Fish And Game Propagation

BUDGET 4350

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 3,656	\$ 6,208	\$ 7,750	\$ 1,542	25%
Total Appropriations	\$ 3,656	\$ 6,208	\$ 7,750	\$ 1,542	25%
<u>Revenues</u>					
Fines, Forfeitures, & Penalties	\$ 9,811	\$ 3,000	\$ 6,000	\$ 3,000	100%
Revenue From Use of Money & Property	181	90	120	30	33%
Total Revenues	\$ 9,993	\$ 3,090	\$ 6,120	\$ 3,030	98%
<u>Revenues(Over)/Under Expenses</u>	\$ (6,336)	\$ 3,118	\$ 1,630	\$ (1,488)	-48%
Increase/(Decrease) in Fund Balance	6,336	(3,118)	(1,630)	1,488	-48%
<u>Budgetary Balance</u>	-	-	-	-	-

PW&P – FISH AND GAME PROPAGATION FUND - 4350

FUNCTION

The Public Works and Planning Department administers the Fish and Game Propagation Fund, with input from the County Recreation and Wildlife Commission (Commission), to finance projects and activities related to the conservation and propagation of wildlife. The funding authority to establish the Fund is California Fish and Game Code, section 12012, which requires that 50% of all funds collected for violations be transmitted to the County Fish and Game Propagation Fund to be used for eligible projects. Accumulated funds are allocated by the Board of Supervisors with the recommendation of the Commission and the Department.

OVERVIEW

The FY 2025-26 Recommended Budget of \$7,750 represents a 25% (\$1,542) increase over the FY 2024-25 Adopted Budget based on the projects recommended by the Commission for FY 2025-26. Revenues recommended at \$6,120 represent a 98% (\$3,030) increase over the FY 2024-25 Adopted Budget resulting from an increase in fish and game fines. Projects totaling \$6,000 are recommended by the Commission for two organizations for planned wildlife conservation and propagation activities in FY 2025-26.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$7,750 represent a 25% (\$1,542) increase over the FY 2024-25 Adopted Budget due to the amount of the projects recommended by the Commission for FY 2025-26.

Recommended funding includes:

- Critter Creek Wildlife Station recommended at \$3,500 for the purchase of feed for birds of prey during the winter months.
- Shaver Lake Trophy Trout recommended at \$2,500 for the purchase of trout for an annual fishing derby.

SUMMARY OF REVENUES

- Revenues are recommended at \$6,120 and represent a 98% (\$3,030) increase over the FY 2024-25 Adopted Budget due to increased fish and game fines collected.

Fund Balance

Estimated Beginning Fund Balance on July 1, 2025	\$16,040
Net Fund Balance Decrease.....	\$1,630
Estimated Ending Fund Balance on June 30, 2026	\$14,410

Off-Highway License

BUDGET 7920

	Actual 2023-24	Adopted 2024-25	Recommended 2025-26	Increase/ (Decrease)	
<u>FISCAL SUMMARY</u>					
<u>Appropriations</u>					
Services and Supplies	\$ 159	\$ 100	\$ 220	\$ 120	120%
Other Financing Uses	-	85,000	-	(85,000)	-100%
Total Appropriations	\$ 159	\$ 85,100	\$ 220	\$ (84,880)	-100%
<u>Revenues</u>					
Revenue From Use of Money & Property	\$ 3,219	\$ 1,775	\$ 1,200	\$ (575)	-32%
Intergovernment Rev - State	7,749	8,250	3,450	(4,800)	-58%
Total Revenues	\$ 10,968	\$ 10,025	\$ 4,650	\$ (5,375)	-54%
<u>Revenues(Over)/Under Expenses</u>	\$ (10,809)	\$ 75,075	\$ (4,430)	\$ (79,505)	-106%
Increase/(Decrease) in Fund Balance	10,809	(75,075)	4,430	79,505	-106%
<u>Budgetary Balance</u>	-	-	-	-	-

PW&P – OFF-HIGHWAY LICENSE - 7920

FUNCTION

The Public Works and Planning Department, with input from the County Recreation and Wildlife Commission (Commission), administers the Off-Highway License Fund for the acquisition and development of off-road recreation areas, as well as enforcement of off-road laws and regulations. The funding authority to establish the Fund is the Off-Highway Vehicle Law of 1971, which requires users of trail bikes, dune buggies, and similar vehicles designed for off-highway use to purchase an identification certificate. The California Department of Motor Vehicles collects the fee and returns one-third of the fee to the purchaser's county of residence.

OVERVIEW

The FY 2025-26 Recommended Budget of \$220 represents a 100% (\$84,880) decrease from the FY 2024-25 Adopted Budget due to the completion of the purchase of Off-Highway Fund equipment for the Sheriff's Office in FY 2024-25. Revenues are recommended at \$4,650 and represent a 54% (\$5,375) decrease from the FY 2024-25 Adopted Budget. Allowable expenditures include feasibility and planning studies, environmental impact reports, and other expenses necessary to acquire and develop lands for off-highway vehicle use. Funds may also be used for the enforcement of off-highway laws and regulations. Funding for programs is based on funds available and approved by the Commission.

SUMMARY OF CAO RECOMMENDATIONS

Services and Supplies

- Services and Supplies recommended at \$220 represent a 120% (\$120) increase over the FY 2024-25 Adopted Budget due to an increase in estimated PeopleSoft Financial charges as provided by ITSD.

SUMMARY OF REVENUES

- Revenues are recommended at \$4,650 and represent a 54% (\$5,375) decrease from the FY 2024-25 Adopted Budget based on estimated fees to be received from the Department of Motor Vehicles.

Fund Balance

Estimated Beginning Fund Balance on July 1, 2025	\$50,552
Net Fund Balance Increase	\$4,430
Estimated Ending Fund Balance on June 30, 2026	\$54,982





Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2025-26

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	FY 2025-26 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/26
CAO	0000	2025	30440	Local Public Safety Trust Proposition 172, the Local Public Safety Protection and Improvement Act of 1993 established a half-cent sales tax to be dedicated to local public safety. Each county is required to deposit revenues in a Public Safety Augmentation Fund to be allocated to County Auditor to the county and cities within the County. Estimated beginning fund balance and budgeted revenues and appropriations represents County of Fresno's portion only.	\$8,228,046	\$112,632,015	\$117,132,015	\$3,728,046
CAO	0126	0022	65450	Public Defense Pilot Program The County of Fresno was awarded a Public Defense Pilot Grant from the Board of State and Community Corrections (BSCC) midyear FY 2021-22. This is a non-competitive BSCC grant that was allocated based on each County's adult population. Fresno County was allocated approximately \$1.2 million a year for three years (subject to annual State budget appropriations). The Program provides post-conviction defense in criminal matters to address the backlog of eligible case types. Funding allocated in the CAO's Grant Org 0122 will be distributed amongst the Fresno County Public Defender's Office and other alternative defense offices.	\$1,052,706	-	\$1,000,000	\$52,706
CAO	1020	0021	17000	Criminal Justice Facility Construction Fund The fund's purpose is to assist the County in construction, reconstruction, expansion, improvement, operation, or maintenance of County criminal justice and court facilities, and for improvement of criminal justice automated information systems. The funding authority is by Board of Supervisors' Resolution, on December 13, 1983, pursuant to California Government Code Title 8, Article 2, Allocation of Penalties, Section 76101.	\$957,442	\$1,145,214	\$1,145,214	\$957,442
ACTTC	1033	0026	91021	ACTTC - Disaster Claiming To deposit funds received from the American Rescue. FY 2025-26 Appropriations include Transfer Out of \$9 Million in accrued interest; this amount will be transferred to General Fund 0415 Countywide Revenues.	\$9,000,000	\$56,200,000	\$65,200,000	-
CAO	1034	0026	91023	Local Assistance and Tribal Consistency Fund The LATCF fund was created by the American Rescue Plan Act of 2021. It provides funding for eligible revenue sharing counties, eligible revenue sharing consolidated governments, and eligible Tribal governments. The purpose of the LATCF program is to serve as a general revenue enhancement program. The LATCF provides recipients broad discretion on eligible uses. LATCF recipients may treat these funds in a similar manner to how they treat funds generated from their own local revenue. FY 2025-26 Appropriations include Transfers Out to Org 3111 Sheriff of \$3.5 Million for Jail Medical expenditures and the re-budgeting of a Transfer Out to Org 8905 of \$500,000, for an Emergency Operations Center.	\$9,124,724	\$4,000,000	\$4,000,000	\$9,124,724
Assessor-Recorder	1040	0035	17050	Assessor AB-818 The Assessor Property Tax Administration Program Fund, also referred to as Assembly Bill (AB) 818, is administered by the County Assessor-Recorder for the purpose of enhancing the property tax administration system. The funding authority to establish this Special Revenue Fund is by the Board of Supervisors' Resolution, November 14, 1995, pursuant to Section 95.35 of the California Revenue and Taxation Code, which established the PTAP grant program. The budgeted revenue consists of interest only.	\$3,841,396	\$90,000	\$20,000	\$3,911,396
Assessor-Recorder	1042	0035	17052	Micrographics Storage Fund The Recorder Micrographics Storage Fund is administered by the County Assessor-Recorder for the conversion of document storage to micrographics or digitization. The funding authority to establish the fund is the Board of Supervisors pursuant the California Government Code section 27361.4(a). The GC authorizes for an additional fee of \$1 per recorded instrument to be collected. The Recorder's office no longer collects this fee and the budgeted revenue consists of interest only.	\$482,925	\$10,000	\$20,000	\$472,925

**Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2025-26**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	FY 2025-26 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/26
Assessor-Recorder	1043	0035	17053	ERDS (Electronic Recording) The Electronic Recording Delivery System (ERDS) fund is administered by the Assessor-Recorder to provide funding for the cost of regulation of the ERDS. The California Electronic Recording Transaction Network Authority (CERTNA) (the Authority) was established on June 1, 2007, as unifying umbrella agency to coordinate the service desires of the Counties of Fresno, Kern and San Bernardino and enable certain lead counties to jointly develop implement and support Assembly Bill 578 compliance system to be known as the CERTNA. As of June 30, 2017, a total of fifteen counties had joined the authority, including ten member counties as the governing counties and five client counties. The ERDS fund was set up for providing funding for the cost of regulation of the ERDS by imposing a fee in an amount up to and including \$1 for each instrument that is recorded by the County. The Funding authority to establish this special revenue fund is California Government Code Section 27397.	\$1,500,267	\$120,000	\$36,000	\$1,584,267
Assessor-Recorder	1044	0035	17054	RDS (Record Documents Systems) Fund The Record Documents System fund is administered by the Assessor-Recorder for the purpose of providing funding for modernization of the County's system of recorded documents. One dollar for recording the first page and one dollar for each additional page shall be available solely to support, maintain, improve, and provide for the full operation for modernization, creation, retention, and retrieval of information in each County's system of recorded documents. The funding authority to establish the fund is California Government Code Section 27361(c).	\$12,600,554	\$520,000	\$1,035,000	\$12,085,554
Assessor-Recorder	1045	0035	17055	Security Paper The Security Paper fund is administered by the County Assessor-Recorder for purpose of acquisition of special banknote paper on which copies of official vital records are printed. The special paper is a sign of authenticity and security of the record copy. Statutory law requires the Recorder to issue certified copies of birth, death or marriage records on chemically sensitized security paper, which must be secured, logged and accounted for to maintain the integrity of the documents. The law authorizes a fee to be collected to offset these expenses and this fund retains the fee collected for this purpose. The funding authority to establish the fund is California Health and Safety Code Section 103525.5.	\$252,486	\$20,000	\$35,000	\$237,486
Assessor-Recorder	1046	0035	17056	Vital & Health Statistics Fee - Recorder The Vital and Health Statistics Fee fund is administered by the Assessor-Recorder for the modernization of vital record operations, including improvement, automation, and technical support of vital record systems. The fees are also used for the improvement in the collection and analysis of health-related birth and death certificate information, and other community health data collection and analysis, as appropriate. The funding authority to establish this fund is California Health and Safety Code Section 103625(f). The 45% of fee collected is transmitted to the State Registrar and the remainder is deposited into the local fund to be used to offset expenses for the modernization and improvement of vital record operations to enhance service to the public.	\$1,729,156	\$160,000	\$107,000	\$1,782,156
Assessor-Recorder	1047	0035	17057	SCAPAP Grant The State County Assessor Partnership Agreement Program (SCAPAP) fund is administered by the Assessor-Recorder for the purpose of increasing the efficiencies and effectiveness of property tax administration. Funds are provided to the county to supplement and not supplant existing funding to the Assessor. The funding authority to establish the fund is by Board of Supervisors resolution on January 13, 2015, pursuant to Section 95.5 of the California Revenue and Taxation Code.	\$13,511	\$300	\$3,000	\$10,811
Assessor-Recorder	1049	0035	17059	SSCAP The State Supplementation of County Assessors Program (SSCAP) administered by County Assessor-Recorder is designed to enhance the local property assessment effort by assisting the County Assessor in the improvement of the quality and timeliness of assessments & other assessor duties. The funding authority to establish the fund is by Board of Supervisors resolution on October 23, 2018, pursuant to California Revenue & Taxation Code 95.5.	\$685,701	\$25,000	\$87,000	\$623,701

Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2025-26

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	FY 2025-26 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/26
Behavioral Health	1051	0040	17101	CSS (Community Services Supports) CSS (Community Services Support) -Utilized for improving an expanding California Mental Health Services for children, transition -age youth, adults, and older adults. -Funds are used to improve and expand California Mental Health Services for children, transition-age youth, adults, and older adults. -Funding Source: Established by the 2004 Proposition 63: California Mental Health Services Act (MHSA) pursuant to Revenue and Taxation Code, Sections 17043 and 19602, which levy a 1% tax on personal income above \$1 million in California and deposits into the Mental Health Services Fund on a monthly basis.	\$60,027,619	\$100,273,369	\$160,300,988	-
Behavioral Health	1052	0040	17102	PEI (Prevention and Early Intervention) PEI (Prevention and Early Intervention) -Utilized for improving an expanding California Mental Health Services for children, transition-age youth, adults, and older adults. -Funds are used to focus on interventions and programs for individuals across their life span prior to the onset of a serious emotional, behavioral, or mental illness. -Funding Source: Established by the 2004 Proposition 63: California Mental Health Services Act (MHSA) pursuant to Revenue and Taxation Code, Sections 17043 and 19602, which levy a 1% tax on personal income above \$1 million in California and deposits into the Mental Health Services Fund on a monthly basis.	\$86,582	-	\$86,582	-
Behavioral Health	1053	0040	17103	INN (Innovations) INN (Innovations) -Utilized for improving an expanding California Mental Health Services for children, transition-age youth, adults, and older adults. -Funds are used to improve and expand California Mental Health Services for children, transition-age youth, adults and older adults. -Funding Source: Established by the 2004 Proposition 63: California Mental Health Services Act (MHSA) pursuant to Revenue and Taxation Code, Sections 17043 and 19602, which levy a 1% tax on personal income above \$1 million in California and deposits into the Mental Health Services Fund on a monthly basis.	\$127,556	-	\$127,556	-
Behavioral Health	1055	0040	17105	Capital Facilities Capital Facilities -Utilized for improving an expanding California Mental Health Services for children, transition-age youth, adults, and older adults. -Funds can be utilized for the delivery of services to individuals with mental illness and their families or for administrative offices; or can be used to purchase a capital asset which increases the County Mental Department's infrastructure on a permanent basis. -Funding Source: Established by the 2004 Proposition 63: California Mental Health Services Act (MHSA) pursuant to Revenue and Taxation Code, Sections 17043 and 19602, which levy a 1% tax on personal income above \$1 million in California and deposits into the Mental Health Services Fund on a monthly basis.	\$3,176,082	\$13,000,000	\$16,176,082	-
Behavioral Health	1056	0040	17106	Education and Training Education and Training -Utilized for improving an expanding California Mental Health Services for children, transition-age youth, adults, and older adults. -Funds are used to promote consumer employability and remedy the shortage of staff available to address serious mental illness pursuant to California Welfare and Institutions Code, Division 5, Part 3.1, Section 5820(a) and (b). -Funding Source: Established by the 2004 Proposition 63: California Mental Health Services Act (MHSA) pursuant to Revenue and Taxation Code, Sections 17043 and 19602, which levy a 1% tax on personal income above \$1 million in California and deposits into the Mental Health Services Fund on a monthly basis.	\$8,106	-	\$8,106	-

**Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2025-26**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	FY 2025-26 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/26
Behavioral Health	1059	0040	17109	No Place Like Home No Place Like Home To track the use of No Place Like Home funds originating from California Proposition 2 that was approved by voters in 2018. These funds must be used to acquire, design, construct, rehabilitate, or preserve permanent supportive housing for persons who are experiencing homelessness, chronic homelessness or who are experiencing homelessness, and who are in need of mental health services.	\$51,125	-	\$51,125	-
Behavioral Health	1061	0041	17111	Alcohol Abuse Ed & Prev-SB920 Alcohol Abuse Ed & Prev-SB920 -For collecting certain fines for violations and conviction of alcohol and/or drug related offenses to fund Substance Use Disorder Prevention and Treatment programs. Senate Bill 920 (Chapter 89, Statutes of 1991) established the Alcohol Abuse Education and Prevention Penalty Assessment ordered through the Superior Court for alcohol and/or drug related convictions and are deposited into the Fund. -Funding Source: Established by California Penal Code, section 1463.25	\$9,399	\$54,782	\$64,181	-
Behavioral Health	1062	0041	17112	Alcoholism Rehab-Statham Funds Alcoholism Rehab-Statham Funds -To fund substance use disorder treatment programs for clients with a primary diagnosis of alcoholism and can be used for alcohol only clients. -The Fund is used for a portion of the County-operated Pathways to Recovery – Substance Abuse Program and is based on the percentage of alcohol only clients in the program and program cost.E22 -Funding Source: Established by California Penal Code, Section 1463.16 and Vehicle Code Sections 23103, 23104, 23152 and 23153.	\$351,998	\$75,691	\$427,689	-
Behavioral Health	1063	0041	17113	Alcohol Assessment Alcohol Assessment -Utilized for substance use disorder services. The funding is received through an assessment of not more than \$100 upon every fine, penalty or forfeiture imposed and collected by the courts for a violation of California Vehicle Code, Section 23103, when ordered to participate in a County alcohol and substance use disorder assessment program per Vehicle Code, Section 23647. -The funding is eligible for any services or costs within Behavioral Health and has been selected for use in establishing the expansion of substance use disorder residential services in preparation of the Drug Medi-Cal Organized Delivery System Waiver implementation anticipated in the second quarter of FY 2018-19. -Funding Source:19: Established by Vehicle Code, Section 23649	\$153,093	\$114,526	\$267,619	-
Behavioral Health	1064	0041	17114	Drug Medi-Cal County Admin Drug Medi-Cal County Admin -For withholding up to 10% of the Drug Medi-Cal claims to offset the administrative costs of the program. -Funding Source: Established by California Welfare and Institutions Code, Section 14021.9.	\$85,440	\$2,203	\$87,643	-
Behavioral Health	1066	0041	17116	Driving Under the Influence / Penal Code 1000 Driving Under the Influence / Penal Code 1000 -Utilized for fees collected by alcohol and other drug education and counseling services for a person whose license to drive has been administratively suspended or revoked for, or who is convicted of, driving under the influence of alcohol. -Revenue Source: Established by California Penal Code, section 1000 deferred entry of judgement fees and Health and Safety Code section 11837.3(a)(1), which authorizes a county to have a program that shall be self-supporting through fees collected from program participants deposited into this fund.	\$2,995,698	\$200,533	\$8,038	\$3,188,193

**Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2025-26**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	FY 2025-26 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/26
Behavioral Health	1067	0041	17117	Restricted-Substance Abuse Local Assistance Restricted-Substance Abuse Local Assistance -Utilized for substance abuse treatment services for youthful offenders. -Revenue Source:13:13Established by Senate Bill 1020: Public Safety Realignment (2012), the Local Revenue Fund 2011 where specified tax revenues are deposited and are continuously appropriated for the provision of public safety services, in this instance, the Behavioral Health Subaccount pursuant to Government Code, section 30025.	\$15,977	\$378	\$16,355	-
Behavioral Health	1069	0041	17119	SD & EPSDT Advance SD & EPSDT Advance -For holding sufficient funding to offset several paybacks should the Department be invoiced during the year by the State. The Fund is primarily derived from Medi-Cal and Medi-Cal Administrative Activities (MAA) for the cost report years still subject to audit under California Welfare and Institutions Code, Sections 14170(a) and 14172.5. After an audit examination pursuant to Welfare and Institutions Code, Sections 10722 and 14170, the Department shall issue the first statement of account status or demand for repayment. The California Department of Health Care Services shall not begin liquidation of the overpayment until 60 days after issuance of the first statement of account status or demand for repayment. -anticipated audit paybacks for FY 2008-09 Medi-Cal Administrative Activities and FY 2009-10 Short-Doyle Medi-Cal payments	-	\$31,722,230	\$31,722,230	-
Behavioral Health	1071	0041	17121	Whole Person Care Whole Person Care Coordination of health, behavioral health, and social services to provide comprehensive coordinated care for the beneficiary resulting in better health outcomes.	\$713,151	\$23,162	\$736,313	-
Behavioral Health	1072	0041	17122	MHSSA Grant MHSSA Grant To fund the partnership between educational and county mental health agencies. The grants awarded shall be used to provide support services that include, at a minimum, services provided on school campuses, suicide prevention services, drop-out prevention services, placement assistance and service plans for students in need of ongoing services, and outreach to high-risk youth, including foster youth, youth who identify as LGBTQ, and youth who have been expelled or suspended from school.	\$314,573	\$814,925	\$1,129,498	-
Behavioral Health	1074	0041	17124	Department of State Hospital Department of State Hospital The Department hold several agreements that cover State Hospital costs. The SRF is used to collect funds from the State Hospital Agreements to reimburse the GF for State Hospital costs.	\$2,569,708	\$65,123	\$2,634,831	-
Behavioral Health	1076	0041	17126	National Opioid Settlement The National Opioid Litigation Settlement special revenue fund was established exclusively to implement opioid abatement strategies countywide. Funding is received from opioid manufacturers and distributors that were named in the lawsuits. Expenditure of these funds will be determined through a stakeholder process and in partnership with city representatives throughout Fresno County.	\$18,174,667	\$6,187,984	\$13,212,011	\$11,150,640
Behavioral Health	1077	0041	17127	Behavioral Health Quality Impr The Department of Behavioral Health is responsible for meeting select milestones required to complete the California Advancing and Innovating Medi-Cal (CalAIM) Behavioral Health Quality Improvement Program (BHQIP) deliverables in areas including payment reform, policy changes and data exchange. DBH will receive additional guidance and consultation from CalMHSA, as well as Behavioral Health Quality Improvement Plan (BHQIP) incentive dollars as the department implements the CalAIM initiative.	\$49,553	\$1,234	\$50,787	-

**Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2025-26**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	FY 2025-26 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/26
Behavioral Health	1078	0041	17128	Community Assist Recovery & Em CARE Act -Utilized for improving an expanding California Mental Health Services for children, transition-age youth, adults, and older adults. -Funds are used to improve and expand California Mental Health Services for children, transition-age youth, adults and older adults. -Funding Source: Established by the 2004 Proposition 63: California Mental Health Services Act (MHSA) pursuant to Revenue and Taxation Code, Sections 17043 and 19602, which levy a 1% tax on personal income above \$1 million in California and deposits into the Mental Health Services Fund on a monthly basis.	\$451,378	\$14,538	\$465,916	-
Behavioral Health	1079	0041	17129	Community Care Expansion (CCE) - Provides funding to Specialized Supplemental Board and Care Homes to prevent closure. - Funding Source: Operational Subsidy Payments (OSP) and Capital Projects (CP). - OSP will fund operational expenses such as utilities, salaries and benefits, office supplies, etc. - CP will fund construction or facilities, new appliances, etc.	-	\$5,400,000	\$2,700,000	\$2,700,000
County Clerk/Elections	1080	0050	17150	Election Fees Elections Fees	\$89,308	\$45,000	\$81,604	\$52,704
Behavioral Health	1082	0041	17130	Opioid Settlement Fund NOAT II These funds are earmarked for activities aimed at addressing the opioid epidemic, including prevention, treatment, and recovery initiatives.	\$405,127	\$11,760	\$416,887	-
Behavioral Health	1083	0041	17131	PATH Justice-Involved Reentry Utilized to support planning between correctional agencies, correctional institutions, and county behavioral health, county health, and social service departments, or any other entities that the correctional agencies and social services departments deem critical to the process, to identify processes, protocols, and IT modifications necessary to support prerelease enrollment and suspension processes.	\$177,495	\$1,791,219	\$1,968,714	-
Behavioral Health	1084	0041	17132	BH Bridge Housing (BHBH) Grant Utilized to help people experiencing homelessness who have serious behavioral health conditions that prevent them from accessing help and moving out of homelessness.	\$2,957,366	\$4,111,311	\$7,068,677	-
Behavioral Health	1085	0041	17133	Crisis Care Mobile Units Grant This funding will provide infrastructure and some initial direct service costs that make it possible for awardees to "implement a new, or expand an existing, CCMU program to be utilized for mobile crisis and non-crisis services." CCMUs are expected to be mobile and field based—not facility based.	\$939,044	\$12,682	\$951,726	-
Child Support Services	1090	0055	17175	Admin & EDP Rev The Admin & EDP Rev Fund is administered by the Department of Child Support Services for the purpose of depositing all Federal and State child support administrative and EDP funding advances. Funding receive from the Federal and State are deposited into this fund and monies are to be transferred to the County General Fund for the administration of the child support program. The funding authority is California Family Code Section 17703.	-	\$37,813,200	\$37,813,200	-
District Attorney	1100	0060	17200	Consumer The Consumer and Environmental Protection Unit is charged with the prosecution of cases involving fraudulent, deceptive, and illegal business practices that victimize Fresno County residents and law-abiding business, threaten public safety, or endanger our local environment and natural resources.	-	\$581,675	\$581,675	-
District Attorney	1103	0060	17203	Real Estate Fraud The Real Estate Fraud Prosecution Unit was statutorily created to investigate and prosecute real estate fraud crimes.	-	\$1,006,314	\$1,006,314	-
District Attorney	1104	0060	17204	Auto Insurance Fraud The California Department of Insurance grants provide funding to investigate and prosecute Automobile insurance fraud crimes in Fresno County.	-	\$405,000	\$405,000	-
District Attorney	1107	0060	17207	Workers Comp The California Department of Insurance grants provide funding to investigate and prosecute Worker's Compensation fraud crimes in Fresno County.	-	\$1,215,001	\$1,215,001	-

Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2025-26

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	FY 2025-26 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/26
District Attorney	1113	0060	17213	Prosecutorial Fund California Health and Safety Code 11489(B) allows for 10% of property seized and forfeited to state or local government to be distributed to the prosecutorial agency.	-	\$75,000	\$75,000	-
Social Services	1116	0065	17221	CalAIM The California Advancing Innovating Medi-Cal (CalAIM) SRF is administered by the Department of Social Services to implement the California Mandated Medi-Cal pre-release enrollment and suspend/unsuspend benefits process for the justice-involved population per Assembly Bill (AB) 133 (Chapter 143, Statutes of 2021).	\$512,480	\$9,609	\$522,089	-
Social Services	1117	0065	17222	GASB 87 Lease Designation The GASB 87 Lease Designation SRF is Administered by the Department of Social Services based on the new standard for lease accounting that now establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Reference County Fiscal Letter 20/21-106 dated June 29,2021 & County Fiscal Letter 20/21-106E dated June 23,2023.	\$71,660	\$2,122	\$73,782	-
Social Services	1118	0065	17223	HEAP COSR HEAP COSR Fund is administered by the Department of Social Services for the purpose of landlord mitigation through a Capitalized Operating Subsidy Reserve (COSR) utilizing Homelessness Emergency Aid Program (HEAP) Funds.	\$154,740	\$4,425	\$159,165	-
Social Services	1119	0065	17224	Housing Navigators Program The Housing Navigators Program fund is administered by the Department of Social Services for the purpose helping youth adults 18 years and up to 21 years secure and maintain housing. The funding authority to established the Special Revenue Fund is Pursuant to Item 2240-103-0001 of Section 2 of the Budget Act of 2019 as amended by Section 15 of Chapter 363 of the Statutes of 2019 (SB109).	\$292,225	\$573,700	\$526,342	\$339,583
Social Services	1120	0065	17225	Welfare Advance Fund The Welfare Advance Fund is administered by the Department of Social Services for the purpose of depositing all State and Federal welfare assistance and welfare administration revenue advances. This is essentially a clearing fund; counties are required to maintain separate accounts in a trust fund for welfare assistance and administration. All advances shall be deposited in this Fund and monies are to be transferred to the County General Fund on a basis of either actual or estimated State and Federal share of disbursements for aid and administration of welfare (social services) programs. The California Dept of Social Services provides the authority to establish a separate trust fund , pursuant to State of California Manual of Policies & Procedures, Division 25 – Fiscal Management & Control, Section 220.1.	\$24,409,490	\$575,287,500	\$575,287,500	\$24,409,490
Social Services	1121	0065	17226	Children's Fund The Children's Trust Fund (CTF) is administered by the Department of Social Services for the purpose of supporting child abuse prevention services in the community and funding child abuse prevention coordinating councils, along with child abuse and neglect prevention and intervention programs. The funding authority to establish this Special Revenue Fund is by AB 2994 (1983), Welfare and Institutions Code Section 18285. Welfare and Institutions Code Section 18966 established the CTF at the County level.	-	\$299,376	\$299,376	-
Social Services	1122	0065	17227	Children's Wellbeing Continuum The Children's Wellbeing Continuum SRF is for the Children's Crisis Continuum Pilot that is part of the Complex Care funding made available through AB 153. The purpose of this funding to support programs and services that build system capacity and ensure the provision of high-quality continuum of care that is designed to support foster care children in the least restrictive setting.	-	\$2,125,500	\$2,125,500	-

Special Revenue / Trust Funds
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Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	FY 2025-26 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/26
Social Services	1123	0065	17228	Domestic Violence Fund The Domestic Violence Fund is administered by the Department of Social Services for funds generated by marriage license fees, court ordered debt revenue and court fines and fees imposed by the courts for domestic violence cases. 92% of the funds generated through fees are designated to be distributed to qualified shelter-based domestic violence programs within the County for the purpose of reducing incidents of domestic violence. In Fresno County, these revenues are designated to go the Marjaree Mason Center, Inc. A portion of the funds (8%) shall be retained by the County to fund administrative costs associated with the collection of marriage license fees and administration of the Domestic Violence Fund. The authority to establish this Special Revenue Fund is SB 1246 (1980), Welfare and Institutions Code, Sections 18290-18390.8.	-	\$198,000	\$198,000	-
Social Services	1124	0065	17229	Children's Direct Donations Special Revenue Fund Funds received from various donations for families and child welfare are held in this fund. State and Federal funding allocations are maximized to offset child welfare expenditures. If there are expenditures that can not be funded, the Department of Social Services Director can request the Board's approval to utilize the funds.	\$755	\$51	\$806	-
Social Services	1125	0065	17230	Veterans Service Office (VSO) Fund The Veterans Service Office (VSO) Fund is administered by the Department of Social Services for the purpose of holding revenues from the State Department of Veterans Affairs for the Soldier Readiness Project and the FY 2013-14 One-Time Veterans Services Subvention Funding. The funding authority to establish this Special Revenue Fund is by Proposition 63, Military and Veterans Code, Sections 972-972.1, Assembly Bill 101, and an MOU with the California Department of Veterans Affairs.	\$534,447	\$58,553	\$180,336	\$412,664
Social Services	1126	0065	17231	HHAP2 COSR HHAP2 COSR Fund is administered by the Department of Social Services for the purpose of landlord mitigation through a Capitalized Operating Subsidy Reserve (COSR) utilizing Homeless Housing, Assistance and Prevention (HHAP2) Funds.	\$88,243	\$2,598	\$90,841	-
Social Services	1128	0065	17233	Wraparound Services Program Fund The Wraparound Services program was created through Senate Bill 163, Chapter 795, Statutes of 1997, and is an intensive community-based and family centered process designed to allow children with serious behavioral and emotional difficulties to remain in their community at the lowest level of care possible instead of being placed in a group home setting. The intensive services make it possible for the County to place a child that would have otherwise been in a group home placement (highest level of care) into a lower level placement or be kept at home. The difference between the group home rate and the cost of the lower level placement is the source of the funding (reinvestment funding) that is used to fund the cost of the intensive services that are needed for the child. This Fund was created for the purpose of holding the reinvestment portion of Senate Bill 163- Wraparound placement funding for Foster Care.	\$20,874,387	\$6,816,126	\$8,944,966	\$18,745,547
Social Services	1129	0065	17234	Walter S. Johnson Grant Fund The Walter S. Johnson Grant Fund is administered by the Department of Social Services. The funds are restricted to satisfy a multiple year agreement with the Walter S. Johnson Foundation for the purpose of helping the Fresno County Youth Transition Project. The Project focused on expanding opportunities to maximize the chances for success for foster youth to mature and emancipate from the Child Welfare and Juvenile Justice Systems. The funding authority to establish this Special Revenue Fund is by an agreement with the Walter S. Johnson Foundation.	\$619	\$18	\$637	-
Social Services	1130	0065	17235	Adoptions Assistance Program Fund (SB 163) The Wraparound Services program was created through Senate Bill 163, Chapter 795, Statutes of 1997, and is an intensive community-based and family centered process designed to allow children with serious behavioral and emotional difficulties to remain in their community at the lowest level of care possible instead of being placed in a group home setting. Payments for Senate Bill 163 adoptive children are deposited to this Fund. Senate Bill 163 authorizes California counties to provide children with service alternatives to group home care through the development of expanded family-based programs, including Wraparound services. State legislation allows counties to use foster care funding for traditional and non-traditional Wraparound services for adoptive children in or at risk of placement in a group home. This Fund was created for the purpose of depositing the reinvestment portion of the Senate Bill 163 - Wraparound placement funding for Adoptions Assistance Program (AAP) cases.	\$8,429,081	\$294,032	\$3,261,420	\$5,461,693

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Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	FY 2025-26 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/26
Social Services	1131	0065	17236	Intensive Services Foster Care Fund The Intensive Services Foster Care Fund is administered by the Department of Social Services for the purpose of tracking ISFC fund and reimburse approved costs. The use of the Fund is to offset DSS administrative costs as DSS Staff will be providing required services to ISFC. Assembly 403 was passed and required all Counties to implement the Continuum of Care Reform (CCR) effective January 1, 2017. CCR introduced a new Foster Care rate structure known as Home Based Family Care (HBFC) to replace the Age Based Foster Care rate structure. Under the new HBFC rate structure, the ISFC rate is intended for specialized programs that will provide core services and support to youth in Foster Care. The ISFC rate will accommodate programs that serve as an alternative to or as a step down from residential care. The Funding Authority to establish this Fund is the Department was approved by the California Department of Social Services (CDSS) under the public delivery model to provide ISF services and receive an ISF rate effective May 10, 2018.	\$8,065,855	\$3,563,601	\$1,838,595	\$9,790,861
Social Services	1132	0065	17237	Homeless Services Fund The Homeless Services Fund was created to receive and track the Homeless Emergency Aid Program (HEAP) and California Emergency Solutions and Housing (CESH) grants. HEAP is a block grant program designed to address the homelessness crisis throughout California and is available to Continuum of Cares and cities with populations over 330,000. CESH was established by Senate Bill (SB) 850 (Chapter 48, Statutes of 2018), which is funded with a portion of SB 2, Building Homes and Jobs Act (Chapter 364, Statutes of 2017). The Department is serving as the Administrative Entity on behalf of the Fresno Madera Continuum of Care (FMCoC). Funding will provide homeless services to address immediate homelessness challenges in Fresno and Madera County. On December 4, 2018, a resolution declaring a shelter crisis for the County of Fresno was approved by the Board in order to receive funding for new project-based services under HEAP. HHAP funds will also be housed within this org.	\$9,167,434	\$10,709,106	\$9,265,305	\$10,611,235
Social Services	1133	0065	17238	Housing and Disability Advocacy This SRF was created for the purpose of depositing the Interim Assistance Reimbursement (IAR) in order to reinvest the funding towards housing assistance under the HDAP program. HDAP is a new homeless program established by the California State Legislature by Assembly Bill 1603 (Chapter 25, Statutes of 2016) and administered by counties, with oversight from CDSS. HDAP is a pilot program designed to simultaneously provide housing assistance along with disability benefits advocacy and case management for individuals who are both homeless and disabled. The funding authority for this Fund was established in 2017, when CDSS released allocations via applications for counties' HDAP plans. The Department developed a plan, submitted on October 31, 2017, and was allocated \$755,864, available through June 30, 2020.	\$17,673	\$508	\$18,181	-
Social Services	1136	0065	17241	CESH COSR CESH COSR Fund is administered by the Department of Social Services for the purpose of landlord mitigation through a Capitalized Operating Subsidy Reserve (COSR) utilizing California Emergency Solutions and Housing (CESH) Funds.	\$3,127	\$90	\$3,217	-
Social Services	1138	0065	17243	Emergency Rental Assistance The Emergency Rental Assistance Fund is administered by the Department of Social Services to help eligible households cover rental arrears and to provide funding for housing stabilization services to prevent evictions and housing instability.	\$758,281	\$10,382	\$768,663	-
Social Services	1139	0065	17244	Transitional Housing Program The Transitional Housing Program Fund is administered by the Department of Social Services to help young adults who are 18 to 25 years of age secure and maintain housing. The funding authority for this Special Revenue Fund pursuant to item 224-102-0001 of Section 2.00 of the Budget Act of 2019 (Chapter 23 of the Statutes of 2019) and Chapter 11.7 (commencing with Section 50807) of Part 2 of Division 31 of the Health and Safety Code.	\$341,858	\$776,163	\$740,448	\$377,573
Probation	1140	0075	17300	Victims' Witness Emergency Fund The Victims' Witness Emergency Fund was created and is used by the Crime Victim Assistance Center as a resource to meet certain emergency needs of crime victims in Fresno County. "Emergency" is defined as any immediate financial intervention in response to a victim's basic needs such as temporary shelter, food, transportation or clothing. Funding for these services is primarily from unclaimed restitution and is authorized per California Government Code 50050.	\$29,374	\$1,500	\$3,000	\$27,874

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Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	FY 2025-26 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/26
Probation	1143	0075	17303	Juvenile Special Deposit The Juvenile Special Deposit Fund (JSDF) is administered by the Probation Department and the funds are used primarily to benefit the minors housed at the Juvenile Justice Campus (JJC). Such benefits include: contracted services, craft projects, holiday parties, board games, sports equipment, art supplies, and rewards for good behavior. These funds are used in accordance with Welfare and Institutions Code 873 and by Board of Supervisors Resolution.	\$95,616	\$85,000	\$85,000	\$95,616
Probation	1144	0075	17304	Second Strike Post Release Community Supervision (PRCS) Fund The Second Strike Post Release Community Supervision (PRCS) Fund consists of funding received by the State for the Probation Department to offset costs associated with the accelerated release of some Second Strike PRCS offenders. The accelerated release is the result of a California Three Judge Panel order to enhance time credit earnings for non-violent, second strike offenders (excluding sex offenders) to order to reduce prison overcrowding. This funding is used to pay for three deputy probation officers that were added to Probation Org 3430 in FY 2015-16. Second Strike PRCS funding was first received in FY 2014-15.	\$5,732,117	-	\$356,161	\$5,375,956
Probation	1145	0075	17305	Department of Juvenile Justice (DJJ) Realignment On 9/30/20, SB 823 was signed into law and began the closure of the State Department of Juvenile Justice (DJJ) realigning these State functions to counties effective 7/1/21. The DJJ began a phased closure of its facilities. This function at the State level has been moved from the DJJ into the California Health and Human Services Agency as the Department of Youth and Community Restoration. The County of Fresno will expand the local continuum of care by offering a more restrictive therapeutic environment than available community-based alternatives. In addition, the proposed program will be designed for realigned youth as a trauma-informed and evidence-based program to address both traditional criminogenic needs as well as problems more specifically related to sexual offending. In addition, the County will serve as a regional centrally located hub for surrounding counties to send male adolescents between the ages of 14 and 21 who have been adjudicated on a qualifying sexual offense. The regional hub will provide these services for a total of eight counties, including Fresno.	\$9,944,902	\$8,548,702	\$8,916,285	\$9,577,319
Probation	1147	0075	17307	CalAIM CalAIM requires all counties to implement a PreRelease Medi-Cal Application Process to ensure all inmates and youth who are released from County Correctional Facilities and County Youth Correctional Facilities receive timely access to Medi-Cal services, if otherwise eligible.	\$1,540,692	-	\$1,000,000	\$540,692
Probation	1149	0075	17309	OYCR - LRP "OYCR is providing grants to interested county probation departments to demonstrate approaches for LRP transitions. OYCR funds are expected to be used to support partnerships with community-based service providers that will help individual youth in the transition through less restrictive programs and settings, and to directly help the youth meet their own needs after transition to home or community living while still completing their commitment term. through less restrictive programs and settings, and to directly help the youth meet their own needs after transition to home or community living while still completing their commitment term. "	\$1,877,790	-	\$1,877,790	-
Public Health	1150	0080	17350	Vital Stats Vital Stats	\$478,053	\$244,700	\$130,144	\$592,609
Public Health	1151	0080	17351	EMS Communication System Administration	\$615,425	\$10,597	\$300,000	\$326,022
Public Health	1152	0080	17352	Health Special Fund Misc. revenue for Public Health	\$1,717,505	\$20,000	\$1,675,832	\$61,673
Public Health	1153	0080	17353	Tobacco Prevention Tobacco Prevention	\$49,913	\$151,727	\$150,000	\$51,640
Public Health	1154	0080	17354	Environmental Health Soft Serve Milk Inspection	\$107,122	\$116,000	\$135,000	\$88,122

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Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	FY 2025-26 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/26
Public Health	1155	0080	17355	Dairy Surcharge Milk Inspection	\$189,499	\$229,818	\$268,300	\$151,017
Public Health	1156	0080	17356	Waste Management Consumer Protection Unit	\$29,647	\$184,327	\$384,128	\$(170,154)
Public Health	1157	0080	17357	EH Surcharges Hazardous Material - CUPA	\$355,254	\$555,800	\$550,000	\$361,054
Public Health	1158	0080	17358	Solid Waste Tipping Fee Waste Management	\$2,295,242	\$456,000	\$2,247,427	\$503,815
Public Health	1159	0080	17359	Public Health Preparedness Preparedness Grant Administration	\$73,403	\$318,418	\$197,928	\$193,893
Public Health	1160	0080	17360	Hospital Preparedness Program PHEP Hospital Preparedness	\$18,035	\$79,223	\$78,823	\$18,435
Public Health	1161	0080	17361	HIV/HEP C Counseling Aids Education	\$91,945	\$1,500	\$50,000	\$43,445
Public Health	1162	0080	17362	CUPA Fines Hazardous Materials	\$188,955	\$105,000	\$332,000	\$(38,045)
Public Health	1164	0080	17364	Tobacco Tobacco Prevention	\$163,327	\$445,234	\$445,234	\$163,327
Public Health	1165	0080	17365	Perinatal Equity Initiative Interventions through Black Infant Health Programs	\$2,453,779	\$53,018	\$690,029	\$1,816,768
Public Health	1168	0080	17368	EH Penalties Delinquent Payments	-	\$229,146	\$228,046	\$1,100
Public Health	1169	0080	17369	Population Health Management Medi-Cal Population Health Management Funding	\$5,076,994	\$1,552,013	\$5,853,417	\$775,590
Public Health	1170	0080	17370	Voluntary Rate Range Program Intergovernmental Transfer	-	\$9,933,252	\$9,628,252	\$305,000
Public Works & Planning	1179	0085	17429	NEWHA Program To track expenditures/revenue for the non-exclusive waste hauler agreement program; provide annual report to BOS; per Ordinance 18-001, adopted on 1.9.18	\$3,951,325	-	\$463,089	\$3,488,236
Public Works & Planning	1180	0085	17400	Used Oil Recycling Block Grant Outreach and education program activities for proper disposal and recycling of used oil/filters. Funding through CalRecycle. Funding authority is Public Resource Code, Section 48653""	\$390,896	-	\$67,144	\$323,752
Public Works & Planning	1181	0085	17401	Used Oil Recycling Contract Revenue Promotes the use of County's 59 certified collection centers that accept used oil/filters. Funding is received through agreement with Asbury Environmental through Purchasing agreement#P-11-281 G.	\$82,544	-	\$28,776	\$53,768
Public Works & Planning	1183	0085	17403	Building Inspectors Clrng Utilized to provide a centralized fund related to Building Inspections and Permits fees collected by Development Services. Funds moved to revenue on a monthly basis, net of refunds made. Revenue Source: Established as funds are collected by developers.	\$1,196,405	-	\$252,926	\$943,479
Public Works & Planning	1184	0085	17404	Building And Safety - Spec Depst Utilized to segregate funds to guarantee performance and occupancy by private parties per County Ordinance 15.04.090. Revenue Source: Established by County Ordinance 15.04.090	\$848,529	-	\$200,000	\$648,529

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Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	FY 2025-26 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/26
Public Works & Planning	1186	0085	17406	Special Studies Deposit Used for activities related to Environmental Impact Reports & General Plan Amendments. Deposits & refunds are made from this Org and held until projects are completed or a refund request is made. Funding authority is made through agreements with developers and applicants for specific projects.	\$4,752,442	-	\$3,665,607	\$1,086,835
Public Works & Planning	1187	0085	17407	Water Management & Planning Fund Used to segregate restricted funds related to Cross Valley water capital costs for expenses for specific water activities. Funding received in FY 1989-90 for repayment for Cross Valley Water Canal water costs from the Brighton Crest development. Funding authority is BOS agenda from 6.26.90.	\$17,335	-	\$7,500	\$9,835
Public Works & Planning	1191	0085	17411	County Parks Donations Used for expenditures funded by Ernest Lawrence Trust. Funds are restricted and must be authorized by Ernest Lawrence Estate and BOS.	\$402,224	-	\$267,853	\$134,371
Public Works & Planning	1192	0085	17412	Hmong War Memorial Monument Used for bi-annual cleaning and minor repairs to monument. Collection and use of funds is authorized by Lao/Hmong American War Memorial Committee. Funding authority was given by BOS on 5.6.14 (BAI #33).	\$43,433	-	\$1,000	\$42,433
Public Works & Planning	1198	0085	17418	FF-Wastewater Treatment To track deposits made by developers, per BOS Agreement #10-184.	\$145,260	-	\$124,200	\$21,060
Public Works & Planning	1200	0086	17500	Rental Rehab Program Revenue Used for the payment of ongoing required loan servicing and monitoring costs. Use is governed by Housing and Urban-Rural Recovery Act of 1983 and Title 24 of the CFR.	\$1,303,885	\$19,111	\$1,294,660	\$28,336
Public Works & Planning	1201	0086	17501	Community Development Loan Fund Used to administer the County's Affordable Housing Program's loan portfolio.	\$19,153	\$11,823,539	\$11,461,411	\$381,281
Public Works & Planning	1202	0086	17502	Home Investment Fund Used to receive and transfer HOME investment partnerships grant program income. Use and receipt of funds is governed by Title 24 of the CFR and grant agreements with US Department of HUD. Funding authority is Title 24 of the CFR Subtitle A, Part 92, Subpart K, Section 92.503.	\$4,830,828	\$17,251,735	\$17,251,735	\$4,830,828
Public Works & Planning	1203	0086	17503	Housing Preservation Grant Program Used for ongoing loan servicing and monitoring costs associated with Housing Preservation Grants from USDA. Use and receipt of funds is governed by Title 7 of the CFR; grant awards by BOS; and USDA.	\$660,374	\$200,000	\$857,057	\$3,317
Public Works & Planning	1204	0086	17504	CalHome Reuse Account Used for ongoing loan servicing and monitoring costs associated with the completed CalHome Grant program from the State. Use and receipt of funds is governed by Title 25 of the California Code of Regulations and grant agreements with the California Department of Housing and Community Development. Funding authority is Title 25, Division 1, Chapter 7, Subchapter 9, Section 7724 of the CCR.	\$819,083	\$61,954	\$816,306	\$64,731
Public Works & Planning	1205	0086	17505	Neighborhood Stabilization Fund Used to receive and transfer NSP grant program income for payment of ongoing loan servicing and monitoring costs associated with the completed NSP from US Department of HUD. Use and receipt of funds is governed by Title 24 of the CFR and grant agreements with US Department of HUD. Funding authority is 24 CFR Sections 570.500 & 570.504.	\$528,538	\$16,241	\$531,516	\$13,263

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Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	FY 2025-26 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/26
Public Works & Planning	1207	0086	17507	Fruit Trail Reuse Account Used to accumulate Fruit Trail member fees from participating cities, businesses and sponsors. Funds are for design and printing of annual brochures, postage, signage, marketing and advertising of the Fresno County Fruit Trail. Fund was authorized by the Board of Supervisors on 01/18/22.	\$26,902	\$394	\$7,000	\$20,296
Public Works & Planning	1208	0086	17508	HCD - PLHA Used to track funding for Permanent Local Housing Allocation program from California Department of Housing and Community Development.	\$2,418,769	\$5,299,545	\$5,299,545	\$2,418,769
Public Works & Planning	1210	0085	17430	SGMA Implement/Well Monitoring Used to track activities related to Sustainable Groundwater Management Act (SGMA), signed into law in September 2014	\$322,634	-	\$85,000	\$237,634
Public Works & Planning	1301	0088	34201	Friant/North Fork Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$5,825	\$84	\$5,784	\$125
Public Works & Planning	1304	0088	34205	Friant/Willow to North Fork Rd To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$103,942	\$1,490	\$103,207	\$2,225
Public Works & Planning	1336	0088	34245	Auberry/Copper Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$11,977	\$173	\$11,893	\$257
Public Works & Planning	1340	0088	34249	Shaw/Grntlnd Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$7,926	\$116	\$7,870	\$172
Public Works & Planning	1351	0088	34262	Friant Rd/Bugg to North Fork To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$32,418	\$475	\$32,188	\$705
Public Works & Planning	1355	0088	34266	American Ave/Golden State Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$144,798	\$2,122	\$143,774	\$3,146
Public Works & Planning	1356	0088	34267	Central/Bethel to Academy To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$234,376	\$3,435	\$232,718	\$5,093
Public Works & Planning	1368	0088	34275	Friant Rd/Willow to Bugg To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$104,708	\$1,533	\$103,967	\$2,274
Sheriff	1452	0095	17652	Sheriff CA ST Corr Train Standards and Training for Corrections Fund	-	\$379,000	\$379,000	-
Sheriff	1454	0095	17653	Debtor Assessment Fee Debtor Assessment Fee Fund	\$90,623	\$199,000	\$258,265	\$31,358
Sheriff	1455	0095	17654	Sheriff Automated GC 26731 Sheriff Automated GC 26731	\$181,051	\$200,000	\$247,000	\$134,051

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Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	FY 2025-26 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/26
Sheriff	1456	0095	17655	Local Law Enforcement Block Justice Assistance Grant	\$43,306	\$75,640	\$99,098	\$19,848
Sheriff	1457	0095	17656	Search & Rescue Search & Rescue Fund	\$1,540,538	-	\$805,000	\$735,538
Sheriff	1459	0095	17658	Federal Asset Forfeiture Federal Asset Forfeiture DOJ	\$175,264	-	\$52,196	\$123,068
Sheriff	1464	0095	17663	HIDTA- State Forfeiture HIDTA State Forfeiture	\$104,422	-	\$80,004	\$24,418
Sheriff	1467	0095	17666	HIDTA Asset Forfeiture HIDTA Asset Forfeiture	\$146,635	-	\$50,000	\$96,635
Sheriff	1500	0096	17700	Incarcerated Prsns Wlfr Fund Incarcerated Persons Welfare Fund	\$15,495,292	\$2,763,417	\$9,394,093	\$8,864,616
Probation	3450	0275	13050	3450 The California Community Corrections Performance Incentive Act, Senate Bill (SB) 678 (Chapter 608, Statutes of 2009) was signed into law on October 11, 2009. The goal of the legislation is to reduce recidivism of felony probationers by improving probation services. Funding to counties, for use by Probation Departments, is based on improved probation outcomes as measured by a reduction in probation failures committed to State prison. SB 678 funds are required to be used for supervision and rehabilitative services for adult felony offenders. Services provided must be in accordance with evidence-based practices. Prior to FY 2013-14, funding allocations were based solely on felony probation revocation and commitment to State prison. As a result of the Public Safety Realignment Act, Assembly Bill (AB) 109 (Chapter 15, Statutes of 2011), which transferred responsibility for housing/supervising specified inmates and parolees from the State to counties, a large portion of the adult felony probationers who are revoked or commit new crimes now serve their time in county jails instead of prison. Due to this change, in FY 2013-2014, the State Department of Finance used felony probation revocations to both prison and jail to determine allocations to counties. In FY 2015-16, the SB 678 funding allocation formula to counties was modified in order to provide for increased funding stability and continue to provide incentives to counties to reduce revocations to state prison.	\$1,676,180	\$2,983,133	\$4,425,755	\$233,558
Public Health	5243	0135	10000	Realignment Realignment	\$19,000,000	\$34,954,113	\$47,868,699	\$6,085,414
Behavioral Health	5245	0135	13045	1991 Realign-Behavioral Health 1991 Realignment - Behavioral Health -For funding community-based mental health programs, administered by county departments of mental health, including short- and long-term treatment, case management, and other services to seriously mentally ill children and adults. -For funding state hospital services for county clients, administered by the state Department of Mental Health (DMH), provide inpatient care to seriously mentally ill persons placed by counties, the courts, and other state departments. and -For funding Institutions for Mental Diseases (IMDs). administered by independent contractors, generally provide short-term nursing level care to the seriously mentally ill. -Funding Source: a half-cent increase in the state sales tax enacted in 1991 and through a dedicated portion of the Vehicle License Fees (VLF).	\$4,051,608	\$50,161,173	\$54,212,781	-
Social Services	5246	0135	13046	1991 Realignment Social Services Assembly Bill (AB) 1288 of 1991 requires counties to establish a local Health and Welfare Trust Fund (H&WTF) for proceeds of sales tax and vehicle license fees (VLF) designated for State/Local Program Realignment. Realignment funds deposited in the Social Services account can only be used to fund the County share-of-cost for social services programs realigned in 1991.	\$6,876,444	\$83,260,923	\$90,137,367	-

Special Revenue / Trust Funds
Limited Budgeted Appropriations in FY 2025-26

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	FY 2025-26 Budgeted Other Financing Uses	Estimated Ending Fund Balance @ 7/1/26
Social Services	5247	0135	13047	1991 Realignment CWKs MOE Assembly Bill (AB) 1288 of 1991 requires counties to establish a local Health and Welfare Trust Fund (H&WTF) for proceeds of sales tax and vehicle license fees (VLF) designated for State/Local Program Realignment. AB 118 added the CalWORKs Assistance Maintenance-of-Effort (MOE) account to the H&WTF for the purpose of receiving realignment funds "in lieu of" State reimbursements for public assistance payments budgeted in the CalWORKs Org 6310. The purpose of funds received in the CalWORKs Assistance MOE is for the State to realize State General Fund savings by equally reducing State reimbursements for CalWORKs public assistance payments. CalWORKs MOE funds can only be used to fund a portion of CalWORKs assistance payments in lieu of State reimbursements.	\$9,298,377	\$60,458,954	\$62,721,271	\$7,036,060
Social Services	5248	0135	13048	1991 Realignment Family Support Assembly Bill (AB) 1288 of 1991 requires counties to establish a local Health and Welfare Trust Fund (H&WTF) for proceeds of sales tax and vehicle license fees (VLF) designated for State/Local Program Realignment. On January 1, 2014, AB 85 added the Family Support account to the H&WTF for the purposes of receiving sales tax and VLF revenues that were redirected by the State from Health Realignment account statewide. The amount of revenues received is determined by the State and funds received in the Family Support Account are "in lieu of" State reimbursements for CalWORKs public assistance payments. The purpose of funds received in the Family Support Account is for the State to realize State General Fund savings by equally reducing State reimbursements for CalWORKs public assistance payments. Family Support funds can only be used to fund a portion of CalWORKs assistance payments in lieu of State reimbursements.	\$64,303,475	\$94,207,229	\$104,894,411	\$53,616,293
Library	7522	0107	13061	Hygus Adams Trust Hygus Adams Trust - Committed designation for Library Capital. Assets under the Remainder Charitable Annuity designated for construction of new Library facilities and purchase of land for such facilities. Hygus Adams Estate established on 8/21/1984, upon the death of the survivors of the three mentioned family beneficiaries, additional proceeds of income of the trust shall be distributed to Fresno County for the Library Trust Fund. Small memorial marker or plaque be placed at the site of any facility constructed with these funds.	\$7,119,594	-	\$4,746,396	\$2,373,198
			Total		\$403,755,240	\$1,368,318,333	\$1,535,260,604	\$236,812,969





**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2025-26**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/26
Assessor-Recorder	1041	0035	17051	SSN The Recorder Social Security Number (SSN) Truncation fund, administered by the County Assessor-Recorder, is to provide funding for the cost of truncating Social Security Numbers on publically available documents. In 2007, Assembly Bill 1168 was signed into law to protect against identity theft by requiring local agencies to redact SSN from records prior to disclosing them to the public. The provisions applied to all documents recorded since 1980. The law authorized the County to establish an additional \$1 fee to fund implementation and ongoing operation of the program. The funding authority to establish the special revenue fund is the Board of Supervisors Resolution 07-641, pursuant to the California Government Code Section 27361 (d). The Recorder's office no longer collects this fee and the budgeted revenue consists of interest only.	\$389,606	\$7,000	\$396,606
Behavioral Health	1050	0040	17100	Community Services Supports Local Prudent Reserve Community Services Supports Local Prudent Reserve - Utilized to maintain and ensure the county will continue to be able to serve the Mental Health Services Act (MHSA) target population during years in which revenues for MHSA fund are below recent averages. -Revenue Source: Established by the 2004 Proposition 63: California MHSA pursuant to Revenue and Taxation Code, sections 17043 and 19602, which levy a 1% tax on personal income above \$1 million in California and deposits into the Mental Health Services Fund on a monthly basis.	\$10,081,463	-	\$10,081,463
County Clerk/Elections	1081	0050	17151	Vital Health and Stats Fee Vital Health and Stats Fee	\$32,054	\$7,550	\$39,604
Social Services	1135	0065	17240	Emergency Homelessness Funding This SRF was created for the purpose of depositing the Emergency Homelessness Funding Grant to provide support to Continuums of Care, Large Cities, and Counties to protect the health and safety of homeless populations.	\$1,830,469	\$54,497	\$1,884,966
Probation	1141	0075	17301	Domestic Violence Prevention Purpose, Use of Funding & Funding Authority: The purpose of this fund is to collect revenue generated from AB 2405 related to domestic violence prevention. AB 2405 requires the funding to be used for domestic violence prevention programs that focus on assisting immigrants, refugees, or persons who live in a rural community.	\$8,011	-	\$8,011
Probation	1142	0075	17302	Federal Asset Forfeiture Purpose, Use of Funding & Funding Authority: The purpose of this fund is to collect revenue generated from participating in the Federal Department of Justice Asset Forfeiture program. Funds are received when Probation participates in a search that results in the seizure of assets. Authorized per 21 U.S. Code § 881 (e)(3) - Forfeitures.	\$23,356	-	\$23,356
Public Health	1163	0080	17363	Child Ride Safe Program Community Education	\$1,059	\$10,060	\$11,119
Public Health	1166	0080	17366	Misc. Public Health Public Safety Power Shutoff (PSPS)	\$98,867	\$2,448	\$101,315
Public Health	1167	0080	17367	ELC Funds Epidemiology and Lab capacity	\$782,224	\$9,450	\$791,674
Public Works & Planning	1171	0085	17421	FF-County Administration To track deposits made by developers, per BOS Agreement #10-184.	\$63,856	-	\$63,856
Public Works & Planning	1173	0085	17423	DF-TFC Sig-Millerton Rd/Marina To track deposits made by developers, per BOS Agreement #10-184.	\$37,309	-	\$37,309

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2025-26**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/26
Public Works & Planning	1174	0085	17424	DF-Whit Fox-Marina Prkwy To track deposits made by developers, per BOS Agreement #10-184.	\$23,746	-	\$23,746
Public Works & Planning	1177	0085	17427	DF-Community Park To track deposits made by developers, per BOS Agreement #10-184.	\$85,400	-	\$85,400
Public Works & Planning	1178	0085	17428	DF-County Administration To track deposits made by developers, per BOS Agreement #10-184.	\$45,052	-	\$45,052
Public Works & Planning	1185	0085	17405	Cross Valley Canal Trust Utilized to segregate funds related to Community Facility District (CFD) #1 at Shaver Lake. Per Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD #1& 1st amendment (6.24.85). Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD #1 & 1st amendment (6.24.85).	\$43,511	-	\$43,511
Public Works & Planning	1188	0085	17408	Admin Fines - Code Enforcement Used for expenditures related to code enforcement activities. Authorized by County Ordinance Title I, Chapter 1.13. Funding authority is through Ordinance 08-029 as approved by BOS on 11.4.08.	\$452,577	-	\$452,577
Public Works & Planning	1189	0085	17409	Disability Access and Education Utilized to segregate funds related to disability access and education. Funds from local business license/permit renewal fees to fund certified access specialist to facilitate construction related accessibility requirements per Title I, Division 5, Chapter 7.5 of Government Code. Revenue Source: Established by Title I, Division5, Chapter 7.5 of Government Code.	\$1,249	-	\$1,249
Public Works & Planning	1190	0085	17410	Monument Preservation Fee Used to pay expenditures related to retracement or remonument survey of historical land division lines. Funds from recordation of grant deeds	\$12,128	-	\$12,128
Public Works & Planning	1195	0085	17415	FF-Ground Water Extraction To track deposits made by developers, per BOS Agreement #10-184.	\$24,828	-	\$24,828
Public Works & Planning	1220	0087	33900	CFD #1-Phase 1 Northeast Reservoir Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$13,337	\$188	\$13,525
Public Works & Planning	1221	0087	33901	CFD #1-Phase 2 Northeast Reservoir Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$36,196	\$525	\$36,721
Public Works & Planning	1222	0087	33902	CFD #1-Northeast Reservoir Black Oak Line Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$88,099	\$1,282	\$89,381
Public Works & Planning	1223	0087	33903	CFD #1-2599 Black Oak Line (Water) Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$45,033	\$655	\$45,688

Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2025-26

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/26
Public Works & Planning	1224	0087	33904	CFD #1-Phase 1 Southeast Reservoir Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$52,104	\$755	\$52,859
Public Works & Planning	1225	0087	33905	CFD) #1-Phase 2 Southeast Reservoir Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$32,153	\$466	\$32,619
Public Works & Planning	1226	0087	33906	CFD #1-Ridgetop Reservoir Expansion Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$8,291	\$118	\$8,409
Public Works & Planning	1227	0087	33907	CFD #1-Ridgetop Reservoir Expansion Well Ridgetop Reservoir Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$14,702	\$214	\$14,916
Public Works & Planning	1228	0087	33908	CFD #1-Existing Twine Reservoir Southeast Reservoir Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$53,829	\$782	\$54,611
Public Works & Planning	1229	0087	33909	CFD #1-Existing Twine Reservoir Southeast Reservoir Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$106,144	\$1,549	\$107,693
Public Works & Planning	1230	0087	33910	CFD #1-Sierra Cedars FCWD 41 Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$34,329	\$503	\$34,832
Public Works & Planning	1231	0087	33911	CFD #1-Sierra Cedars Reservoir Expansion Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$43,287	\$634	\$43,921
Public Works & Planning	1232	0087	33912	CFD #1-2599 Black Oak Line (Sewer) Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$14,907	\$216	\$15,123

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2025-26**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/26
Public Works & Planning	1233	0087	33913	CFD #1-Timberwine Wildflower Village Line Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$11,039	\$144	\$11,183
Public Works & Planning	1234	0087	33914	CFD #1-Upgrade Existing Intersection Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$48,576	\$711	\$49,287
Public Works & Planning	1235	0087	33915	CFD #1-Rd A Rdm Wildflower Village Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$257,269	\$3,763	\$261,032
Public Works & Planning	1236	0087	33916	CFD #1-2N M Seibert Prop Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$105,428	\$1,542	\$106,970
Public Works & Planning	1237	0087	33917	CFD #1-Improvements Thru Siebert Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$177,375	\$2,594	\$179,969
Public Works & Planning	1238	0087	33918	CFD #1-Improvements on Bretz Mountain Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$111,533	\$1,630	\$113,163
Public Works & Planning	1239	0087	33919	CFD #1-Bretz-State Route 168 Intersection Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$10,863	\$154	\$11,017
Public Works & Planning	1240	0087	33920	CFD #1-State Route 168 to Black Oak Road Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$106,503	\$1,548	\$108,051
Public Works & Planning	1241	0087	33921	CFD #1-Black Oak Fwy to County Road Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$23,984	\$349	\$24,333

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2025-26**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/26
Public Works & Planning	1242	0087	33922	CFD #1-Fwy- County Road Dinkey Creek Road Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$188,571	\$2,734	\$191,305
Public Works & Planning	1243	0087	33923	CFD #1-Thru Timberwine Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$98,933	\$1,444	\$100,377
Public Works & Planning	1244	0087	33924	CFD #1-Thru Wildflower Village Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$305,138	\$4,467	\$309,605
Public Works & Planning	1245	0087	33925	CFD #1-168 Expansion Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$1,053,433	\$15,330	\$1,068,763
Public Works & Planning	1246	0087	33926	CFD #1-Water Treatment Plan Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$1,774,638	\$25,825	\$1,800,463
Public Works & Planning	1247	0087	33927	CFD #1-Lake Capacity Fee Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$52,070	\$758	\$52,828
Public Works & Planning	1248	0087	33928	CFD #1-Cressman Road Construction Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$715,990	\$10,419	\$726,409
Public Works & Planning	1249	0087	33929	CFD #1-Fire Facilities Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$220,113	\$3,199	\$223,312
Public Works & Planning	1250	0087	33930	CFD #1-Snow Removal Facilities Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$353,148	\$5,139	\$358,287

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2025-26**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/26
Public Works & Planning	1251	0087	33931	CFD #1-Water District System Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$1,275,723	\$18,621	\$1,294,344
Public Works & Planning	1252	0087	33932	CFD #1-School Facilities Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$18,304	\$18,174	\$36,478
Public Works & Planning	1253	0087	33933	CFD #1-Sewer Plant Expansion Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$1,241,087	\$18,254	\$1,259,341
Public Works & Planning	1254	0087	33934	CFD #1-Well Water Supply Development Utilized to segregate funds related to CFD #1 at Shaver Lake. Deposits are made by developers which will be used to reimburse the County for development of property located in the Shaver Lake area. Revenue Source: Established by Master Implementation Agreement (6.25.85) and 1st amendment; Intradeveloper Agreement for CFD 1 & 1st amendment (11.19.91).	\$115,837	\$1,683	\$117,520
Public Works & Planning	1300	0088	34200	SSR 198-Road Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$119,119	\$1,746	\$120,865
Public Works & Planning	1302	0088	34203	Friant/Willow Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$35,604	\$519	\$36,123
Public Works & Planning	1303	0088	34204	Willow/Copper Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$25,049	\$365	\$25,414
Public Works & Planning	1305	0088	34206	Friant/Crentncetowillow To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$63,492	\$924	\$64,416
Public Works & Planning	1306	0088	34207	Millerton Rd/Friant to Auberry To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$462,290	\$6,738	\$469,028
Public Works & Planning	1307	0088	34209	Millerton Rd Improvement Brighton Crest To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$304,850	\$4,468	\$309,318

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2025-26**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/26
Public Works & Planning	1308	0088	34210	Millerton/Friant Road Improvements To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$74,689	\$1,095	\$75,784
Public Works & Planning	1309	0088	34211	Fowler/Shaw Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$20,780	\$305	\$21,085
Public Works & Planning	1310	0088	34213	Dewolf/Shaw Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$46,705	\$685	\$47,390
Public Works & Planning	1311	0088	34214	Leonard/Shaw Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$49,615	\$727	\$50,342
Public Works & Planning	1312	0088	34215	McCall/Shaw Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$82,530	\$1,210	\$83,740
Public Works & Planning	1313	0088	34216	Academy/Shaw Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$24,674	\$362	\$25,036
Public Works & Planning	1314	0088	34217	Ashlan/McCall Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$60,366	\$885	\$61,251
Public Works & Planning	1315	0088	34218	Ashlan/Academy Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$28,332	\$415	\$28,747
Public Works & Planning	1316	0088	34219	Clovis/Shaw Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$64,927	\$952	\$65,879
Public Works & Planning	1317	0088	34220	Shaw/Temperance/Clovis Lakes To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$1,050,856	\$15,402	\$1,066,258
Public Works & Planning	1318	0088	34221	Temperance Ave Expressway To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$42,015	\$616	\$42,631

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2025-26**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/26
Public Works & Planning	1319	0088	34223	Central/Chestnut Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$19,895	\$292	\$20,187
Public Works & Planning	1320	0088	34225	Centreveatsrt 99 Off-Rmp To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$27,993	\$410	\$28,403
Public Works & Planning	1321	0088	34226	Auberry Rd/SR 168 Prather To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$3,169	\$37	\$3,206
Public Works & Planning	1322	0088	34227	Lodge Rd/SR 168 To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$1,123	\$13	\$1,136
Public Works & Planning	1323	0088	34228	Auberry Rd/SR 168 Auberry To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$2,021	\$24	\$2,045
Public Works & Planning	1324	0088	34230	Academy/Herndon Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$1,706	\$25	\$1,731
Public Works & Planning	1325	0088	34231	Shepherd/SR 168 Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$1,968	\$29	\$1,997
Public Works & Planning	1326	0088	34232	SR 168 Widening To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$48,186	\$706	\$48,892
Public Works & Planning	1327	0088	34233	Man Av Button Wil To Alta To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$59,456	\$871	\$60,327
Public Works & Planning	1328	0088	34234	Shaw/Temperance/Leonard To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$44,013	\$645	\$44,658
Public Works & Planning	1329	0088	34235	Willow/Friant to Copper To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$217,014	\$3,180	\$220,194

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2025-26**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/26
Public Works & Planning	1330	0088	34236	Herndon/Dewolf Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$4,732	\$69	\$4,801
Public Works & Planning	1331	0088	34238	Herndon/Locan Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$4,892	\$72	\$4,964
Public Works & Planning	1332	0088	34239	Herndon/Tollhouse Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$4,347	\$64	\$4,411
Public Works & Planning	1333	0088	34241	Willow/International Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$24,239	\$355	\$24,594
Public Works & Planning	1334	0088	34242	Willow/Shepherd to Copper To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$60,154	\$882	\$61,036
Public Works & Planning	1335	0088	34243	Jefferson/Academy Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$1,841	\$27	\$1,868
Public Works & Planning	1337	0088	34246	Auberry/Marina Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$30,989	\$450	\$31,439
Public Works & Planning	1338	0088	34247	Auberry Imp/Copper/Marina To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$1,165,786	\$16,862	\$1,182,648
Public Works & Planning	1339	0088	34248	SR 41/Friant Rd offramp improvement To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$59,930	\$849	\$60,779
Public Works & Planning	1341	0088	34251	Shields/Academy Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$5,722	\$84	\$5,806
Public Works & Planning	1342	0088	34252	Ashlan/Academy Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$5,499	\$81	\$5,580

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2025-26**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/26
Public Works & Planning	1343	0088	34253	Shaw/Academy Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$5,231	\$77	\$5,308
Public Works & Planning	1344	0088	34255	Belmont/Academy I/T Lanes To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$6,877	\$101	\$6,978
Public Works & Planning	1345	0088	34256	McKinley/Academy Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$5,722	\$84	\$5,806
Public Works & Planning	1346	0088	34257	Millerton/Auberry Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$10,891	\$159	\$11,050
Public Works & Planning	1347	0088	34258	Millerton/Sky Harbor Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$8,207	\$120	\$8,327
Public Works & Planning	1348	0088	34259	Millerton/Brighton Crest Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$7,078	\$103	\$7,181
Public Works & Planning	1349	0088	34260	Millerton/Marina Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$14,384	\$209	\$14,593
Public Works & Planning	1350	0088	34261	Millerton/Table Mountain Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$1,765	\$26	\$1,791
Public Works & Planning	1352	0088	34263	Millerton Rd/Marina to Sky Harbor To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$72,539	\$1,058	\$73,597
Public Works & Planning	1353	0088	34264	Millerton Rd/Sky Harbor to Auberry To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$91,986	\$1,343	\$93,329
Public Works & Planning	1354	0088	34265	Jayne Ave/Glen to I-5 Road Improvements To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$58,801	\$862	\$59,663

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2025-26**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/26
Public Works & Planning	1357	0088	34268	Central/Academy to Newmark To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$176,175	\$2,582	\$178,757
Public Works & Planning	1358	0088	34269	Goodfellow/Newmark/Riverband To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$784,925	\$11,505	\$796,430
Public Works & Planning	1359	0088	34270	Central/Chestnut Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$3,705	\$54	\$3,759
Public Works & Planning	1360	0088	34272	Central/SR 99 SB off-ramp To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$2,298	\$34	\$2,332
Public Works & Planning	1361	0088	34273	Central/Chestnut to GSB To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$2,163	\$32	\$2,195
Public Works & Planning	1362	0088	34274	Central/Academy Traffic Signal To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$13,641	\$200	\$13,841
Public Works & Planning	1367	0088	34229	Academyu/SR168 Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	-	\$2	\$2
Public Works & Planning	1369	0088	34276	Auberry Rd/Copper/Millerton To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$5,048	\$74	\$5,122
Public Works & Planning	1370	0088	34277	Millerton Rd/North Fork/Marina To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$359,379	\$5,232	\$364,611
Public Works & Planning	1371	0088	34278	Friant/Copper River/Willow To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$7,039	\$102	\$7,141
Public Works & Planning	1372	0088	34279	Dinuba/Alta Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$3,941	\$58	\$3,999

**Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2025-26**

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/26
Public Works & Planning	1373	0088	34280	Kings Canyon/McCall Ave To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$6,773	\$143	\$6,916
Public Works & Planning	1374	0088	34281	Annadale/Willow To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$54,177	\$794	\$54,971
Public Works & Planning	1375	0088	34282	Jayne Ave to SR 33 Overlay To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$418,624	\$6,136	\$424,760
Public Works & Planning	1376	0088	34283	McCall/Clarkson to Elkhorn To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$107,534	\$1,576	\$109,110
Public Works & Planning	1377	0088	34284	Willow to Copper Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$8,375	\$123	\$8,498
Public Works & Planning	1378	0088	34285	Copper to Auberry Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$5,988	\$88	\$6,076
Public Works & Planning	1379	0088	34286	Copper/Minnewawa Intersection To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$13,872	\$203	\$14,075
Public Works & Planning	1380	0088	34287	Jayne Ave/Coalinga/County Line To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$346,315	\$5,076	\$351,391
Public Works & Planning	1381	0088	34288	Olive Ave-Belmont/SR 180 To segregate funds related to Traffic Mitigation Fees collected from developers for specific projects located throughout the County. Funds are used to reimburse the County for improvements upon completion of project. Per GS Title 7 Div 1 Ch 5 - 66006; BOS resolution for each project.	\$781,004	\$700	\$781,704
Sheriff	1450	0095	17650	Automated Warrant Fund Automated Warrant Fund	\$202,241	-	\$202,241
Sheriff	1451	0095	17651	Sheriff - Criminalistic Laboratory Criminalist Laboratory	\$18,149	-	\$18,149
Sheriff	1460	0095	17659	State Asset Forfeiture - Disaster Claiming State Asset Forfeiture	\$887,300	-	\$887,300
Sheriff	1461	0095	17660	SAF POS Intervention Prog Safety Positive Intervention Program	\$261,275	-	\$261,275
Sheriff	1462	0095	17661	HIDTA Asset Forfeiture HIDTA Asset Forfeiture	\$83,114	-	\$83,114
Sheriff	1465	0095	17664	Indigent Burial Trust Fund Indigent Burial Trust Fund	\$6,648	-	\$6,648

Special Revenue / Trust Funds
No Budgeted Appropriations in FY 2025-26

Responsible Department	Org	Fund	Sub-class	Org Description	Estimated Beginning Fund Balance @ 7/1/25	FY 2025-26 Budgeted Revenue	Estimated Ending Fund Balance @ 7/1/26
Sheriff	1466	0095	17665	Federal Asset Forfeiture - Treasury Federal Asset Forfeiture Fund Treasury	\$151,184	-	\$151,184
Library	7523	0107	13062	Library Investment Fund Library Investment Fund - Established for the purchase of Library materials.	\$110,033	-	\$110,033
			Total		\$32,299,700	\$339,671	\$32,639,371



AB: Assembly Bill

Account (Line Item): A distinct reporting category in a ledger used for budgeting or accounting purposes. All budgetary transactions, whether revenue or expenditure related, are recorded in accounts.

Accrual Basis: The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of cash or the payment of cash may take place, in whole or in part, in another accounting period.

Activity: A departmental effort that contributes to the accomplishment of specific identified program objectives.

Actuarial Accrued Liability: The actuarial accrued liability, as assessed by an actuary, generally represents the present value of the fully projected benefits attributable to service credit that has been earned (or accrued) as of the valuation date; it is computed differently under different funding methods.

Actual: The County's year-end actual dollars for expenditures and revenues for a fiscal year. Also, the year-end actual measures or results for statistical performance data for a fiscal year.

Actuary: A person professionally trained in the technical aspects of pensions, insurance and related fields. The actuary estimates how much money must be contributed to an insurance or pension fund in order to provide current and future benefits.

Adjusted Budget: A budget that reflects the adopted budget plus any mid-year changes authorized during the fiscal year.

Adopted Budget: The annual budget formally approved by the Board of Supervisors for a specific fiscal year.

Americans with Disabilities Act (ADA): A federal law that, among other provisions, requires modification of public buildings to ensure access for people with disabilities.

Annual Comprehensive Financial Report (ACFR): The annual audited financial statement of the County.

Appropriations: A legal authorization to make expenditures and to incur obligations for specific purposes.

Appropriation for Contingency: A budgetary provision representing that proration of the financing requirements set aside to meet unforeseen expenditure requirements or to offset revenue shortfalls.

Arbitrage: As defined by treasury regulations, the profit earned from investing low-yielding tax-exempt proceeds in higher yielding taxable securities. In general, arbitrage

profits earned must be paid to the United States Treasury as rebate unless a specific exception to the rebate requirement applies.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Asset: An item owned or a resource held that has monetary value.

Assigned Fund Balance: That portion of fund balance that reflects an intended use of resources but does not meet the criteria to be classified as restricted or committed. For non-general funds, it is the amount in excess of nonspendable, restricted and committed fund balance.

Balance Sheet: The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with Generally Accepted Accounting Principles (GAAP).

Balanced Budget: A budget in which the planned expenditures and the means of financing them are equal. A balanced annual budget is required by the State of California per Government Code §29000, et seq.

Board of Supervisors: The five-member, elected governing body of the County authorized by the California State Constitution. Each Board member represents a specific geographic area (Supervisory District) of the County.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity dates) together with periodic interest at a specified rate. Sometimes, however, all or a substantial portion of the interest is included in the face value of the bond. The sale of bonds is one mechanism used to obtain long-term financing.

Budget: A financial plan for a single fiscal year including recommended expenditures for a given period and the recommended means of financing them.

California State Association of Counties (CSAC): An organization that represents county government before the California Legislature, administrative agencies and the federal government.

CalWORKs: California Work Opportunity and Responsibility to Kids program. A program that gives cash aid and services to eligible California families.

Capital Assets: Tangible and intangible assets acquired for use in operations that will benefit more than a single fiscal year. Typical examples of tangible assets are land, improvements to land, easements, buildings, building improvements, infrastructure, equipment, vehicles and machinery.

Capital Assets Equipment: Equipment that includes movable personal property of a relative permanent nature (useful life of one year or longer) and of significant value, such as furniture, machines, tools, weapons and vehicles. An item costing \$5,000 or more is budgeted in the appropriation capital asset account and capitalized. When an individual item cost less than \$5,000 (including weapons and modular equipment) it is budgeted in an expenditure account.

Capital Assets/Land: Expenditure account that includes expenditures for the acquisition of land.

Capital Expenditures: Expenditures incurred for the improvement to or acquisition of land, facilities and infrastructure.

Cash Flow: The analysis of cash receipts (revenues) to required payments (expenditures) and reporting of net cash balance projections. The Auditor-Controller/Treasurer-Tax Collector prepares cash flow reports that project the inflow, outflow and net balance of cash.

Certificates of Participation (COPs): Certificates issued for the financing of capital assets. A certificate is similar to a bond and represents an undivided interest in the payments made by the public agency pursuant to a financing lease. Even though they are not treated as indebtedness of the issuer by California state law, the federal tax law treats the lease obligation as if it were a debt.

Charges for Current Services: Revenues received as a result of fees charged for certain services provided to citizens and other public agencies.

Committed Fund Balance: Self-imposed limitations set on funds. Limitations imposed by the highest level of decision making, and requires formal action at that same level to remove.

Community Development Block Grant (CDBG): A federal grant administered by the County for housing and development activities that: (1) benefit lower income persons; (2) prevent/eliminate slums and blight; or (3) meet urgent community development needs.

Contingency Reserve: Appropriations set aside to meet unforeseen economic and operational circumstances.

County Service Area (CSA): An assessment district comprised of unincorporated area property owners who pay for special services through special assessments on their property tax bills.

Credit Rating: A rating determined by a credit rating agency that indicates the agency's opinion of the likelihood that a borrower such as the County will be able to repay its debt. The rating agencies include Standard & Poor's, Fitch and Moody's.

Current Assets: Assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets that will be used up or converted into cash within one year.

Current Liabilities: Liabilities that are payable within one year. Liabilities are obligations to transfer assets (i.e. cash) or provide services to other entities in the future as a result of past transactions or events.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

Debt Service: Annual principal and interest payments that local government owes on borrowed money.

Deferred Inflows of Resources: An acquisition of net position by the government that is applicable to a future reporting period

Deferred Outflows of Resources: A consumption of net position by the government that is applicable to a future period.

Department: The basic organizational unit of the government which is functionally unique in its delivery of services.

Depreciation: The decrease in the service life or estimated value of capital assets attributable to wear and tear, deterioration and the passage of time.

Employee Benefits: The portion of an employee compensation package that is in addition to wages.

Encumbrance: A commitment within the County to use funds for a specific purpose.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The governing body intends that the cost of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Estimated Revenue: The amount of revenue expected to accrue or to be collected during a fiscal year.

Expenditure: A decrease in net financial resources. Expenditures include current operating expenses that require the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants.

Fiduciary Fund: A fund containing assets held in a trustee capacity or as an agent for others which cannot be used to support the County's own programs.

Fines, Forfeitures & Penalties: A group of revenue accounts that includes vehicle code fines, other court fines, forfeitures and penalties, and penalties and cost on delinquent taxes.

Fiscal Year (FY): A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial positions and the results of operations. The County of Fresno's fiscal year is July 1 through June 30.

Fresno County Employees' Retirement Association (FCERA): provides retirement benefits for eligible employees of the County of Fresno, Fresno Superior Court and for participating agencies including the Fresno-Madera Area Agency on Aging, Clovis Veterans Memorial District, and Fresno Mosquito and Vector Control District. FCERA is an independent association established by the County Employees Retirement Law of 1937 and is subject to the laws governing fiduciaries.

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The difference between fund assets and fund liabilities of governmental funds. Fund Balance may be used in the budget for the upcoming year as a funding source for one-time projects/services.

Fund Balance Components: The classifications that segregate fund balance by constraints on purposes for which amount can be spent. There are five classifications: Non-Spendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance and Unassigned Fund Balance.

GASB 54: Governmental Accounting Standards Board (GASB) Statement Number 54 which establishes a fund balance classification hierarchy based on constraints that govern how the funds can be used.

General Fund: The County's primary operating fund, which is used to account for all financial resources, except those required to be accounted for in another fund.

General Obligation Bonds: Bonds backed by the full faith and credit of a governmental entity.

General Plan Update: A multi-year project to revise the Fresno County Comprehensive General Plan that forms the framework for growth in the unincorporated communities.

General Purpose Revenue: Revenue derived from sources not specific to any program or service delivery that may be used for any purpose that is a legal expenditure of County funds. Examples of General Purpose Revenues include sales taxes, property taxes, property tax in lieu of vehicle license fees, court fines, real property transfer tax and miscellaneous other sources.

Generally Accepted Accounting Principles (GAAP): The uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statement of an entity.

Geographic Information System (GIS): A regional data warehouse providing electronic geographic data and maps to County departments and other users.

Governmental Accounting Standards Board (GASB): The independent authoritative accounting and financial reporting standard-setting body for U.S. state and local government entities.

Government Finance Officers Association (GFOA): An organization comprised of government accounting and finance professionals throughout the United States and Canada, whose goals include but are not limited to improving financial management practices and encouraging excellence in financial reporting and budgeting by state and local governments.

Governmental Fund: The funds that are generally used to account for tax-supported activities; it accounts for the majority of funds, except for those categorized as proprietary or fiduciary funds.

Grant: Contributions of cash or other assets from another governmental agency or other organization to be used or expended for a specified purpose, activity or facility.

Information Technology: A term that encompasses all forms of technology used to create, store, exchange and use information in its various forms including business data, conversations, still images and multimedia presentations.

Intergovernmental Revenue: Revenue received from other government entities in the form of grants, entitlements, shared revenues and payments in lieu of taxes. Examples of State revenue include Health and Social Services Realignment, Proposition 172 Public Safety Sales Tax, highway user tax, in-lieu taxes, public assistance administration, health administration and Homeowner's Property Tax Relief. Major federal revenue includes public assistance programs, health administration, disaster relief, and Payments In-lieu of Taxes for federal lands.

Internal Service Fund (ISF): A proprietary-type fund used to account for the financing of goods or services provided by one department to other departments of the County, or to other governmental units, on a cost-reimbursement basis.

Intrafund Activity: Activity between funds of the primary government, including blended component units.

Intrafund Transfers: Transfers of costs between budget units in the same governmental fund.

Joint Powers Agreement (JPA): A contractual agreement between a city, county and/or special district in which services are agreed to be performed, or the County agrees to cooperate with or lend its powers to another entity.

Lease: A contract granting use or occupation of property during a specified time for a specified payment.

Liability: a legal obligation to transfer assets or provide services to another entity in the future as a result of past transactions or events.

Licenses, Permits & Franchises: Revenue accounts that include revenue from animal licenses, business licenses, permits and franchises.

Mandate: A requirement, often set by law, from the State or federal government(s) that the County perform a task, perform a task in a particular way, or perform a task to meet a particular standard.

Miscellaneous Revenues: Revenues that do not fall into one of the general revenue categories. These revenues may include other sales and monetary donations from private agencies, persons or other sources.

Mission: A statement of organizational purpose. The County's mission is to promote excellent, timely, and beneficial public services to our diverse community with integrity and accountability.

Modified Accrual Basis: The basis of accounting under which revenues are recognized when they become available and measurable and, with a few exceptions, expenditures are recognized when liabilities are incurred. A modified accrual accounting system can also divide available funds into separate entities within the organization to ensure that the money is being spent where it was intended.

Net County Cost (NCC): Departmental appropriations less all available departmental revenues.

Net County Cost Carryover: The unspent portion of net county cost that has been carried over from the prior fiscal year.

Objective: A measurable target that must be met on the way to implementing a strategy and/or attaining a goal.

Operating Budget: A plan of current expenditures and the recommended means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Transfers: Operating transfers result when one fund provides a service on behalf of another fund. The providing fund budgets the amount required by the other fund in the "Operating Transfer Out" expenditure

account. The receiving fund budgets the amount in one of the "Operating Transfer In" revenue accounts.

Ordinance: A regulation, an authoritative rule, a statute.

Other Charges: A group of expenditure accounts that includes support and care of other persons (such as assistance payments), bond redemptions, interest on bonds, other long-term debt and notes and warrants, judgments and damages, rights-of-way, taxes and assessments, depreciation, bad debts, income allocation, contributions to non-county governmental agencies and inter fund expenditures.

Other Financing Sources: An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. Examples include sale of capital assets, transfers in and long-term debt proceeds.

Pension Obligation Bond (POB): Bonds issued to finance all or part of the unfunded actuarial accrued liabilities of the issuer's pension plan. The proceeds are transferred to the issuer's pension system as a prepayment of all or part of the unfunded pension liabilities of the issuer to ensure the soundness of the plan.

Policy: A high-level overall plan embracing the general goals and acceptable procedures of the subject contained therein.

Priority: An item that is more important than other things and that needs to be done or dealt with first; the right to precede others in order, rank, or privilege.

Program: A set of activities directed to attaining specific purposes or objectives.

Program Revenue: Revenue generated by programs and/or dedicated to offset a program's costs.

Property Transfer Tax: A tax assessed on property when ownership is transferred.

Proprietary Funds: The classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds).

Public Hearings: Board of Supervisors meetings that are open to the public in order to provide residents an opportunity to express their views on the merits of the County's proposals and services.

Reappropriation: The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriation is common for encumbrances outstanding at the end of a fiscal year that a government intends to honor in the subsequent year.

Recommended Budget: The budget document developed by the CAO and formally approved by the Board of Supervisors to serve as the basis for public hearings and deliberations prior to the determination of the adopted budget.

Request for Proposal (RFP): An official request for proposals to be submitted to the County to perform specified services. The RFP sets forth the services being sought for procurement by the County and requests information from firms interested in the engagement.

Restricted Fund Balance: That portion of fund balance subject to externally enforceable limitations on its use imposed by law, constitutional provision, or other regulation.

Revenue From Use of Money & Property: Revenue accounts that include investment income, rents and concessions and royalties.

Salaries and Benefits: A group of expenditure accounts that includes expenses related to compensation of County employees.

Salary Savings: A reduction to Salaries and Benefits appropriations due to normal staff attrition levels, projected timeframes for recruiting, unpaid leaves of absence, and related factors.

Securitization: A type of structured financing whereby an entity that is to receive future payments sells the right to that income stream to a third party in exchange for an up-front payment. For example, the County securitized the Tobacco Settlement Payments, receiving the revenue up-front and reducing the risk of not collecting all of the payments.

Service Level: Measures the performance of a system of service delivery. Certain goals are defined and the service level gives the percentage to which those goals should be achieved.

Services & Supplies: A group of expenditure accounts that includes non-personnel operating expenses such as contract services, office supplies, information technology services, minor equipment and facilities maintenance.

Special District: An area in which an independent unit of local government is set up to perform a specific function or a restricted number of related functions, such as street lighting or waterworks. A special district might be composed of cities, townships, or counties, or any part or combination of these.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Strategic: Dealing with creation of overall plans and to determine how best to achieve the general goal of an entity.

Structural Fund Balance: The amount of budget deficit that is a result of an imbalance in governmental receipts and expenditures.

Subject Matter Expert: A person who possesses expert knowledge in a particular area, field, job, system or topic because of their education and/or experience.

Succession Planning: A strategy for passing leadership roles within the County to someone else in such a way that the agency continues to run smoothly after current leaders move on to new opportunities, retire or pass away.

Tax and Revenue Anticipation Notes (TRANS): A short-term, interest bearing note used as a cash management tool. Public agencies often receive revenues on an uneven basis throughout a fiscal year. The borrowed funds allow the agency to meet cash requirements during periods of low revenue receipts and repay the funds when the revenues are greater.

Taxes Current Property: A group of revenue accounts that includes the property tax amount for the current year based on the assessed value of the property as established each year on January 1st by the Office of the Assessor/Recorder.

Taxes Other Than Current Secured: A group of revenue accounts that includes unsecured property taxes. The term "unsecured" refers to property that is not "secured" real estate, that is a house or parcel of land which is currently owned. In general, unsecured property tax is either for business personal property (e.g. office equipment, owned or leased), boats, berths, or possessory interest for use of a space. It can, however, also be based upon supplemental assessments based on prior ownership of secured property.

Tobacco Settlement Revenues (TSR): The result of the historic Master Settlement Agreement in 1998 between the California Attorney General and several other states and the four major tobacco companies which provided more than \$206 billion in Tobacco Settlement Payments over 25 years in exchange for the release of all past, present and future claims related to the use of tobacco products. California agreed to distribute its share of the settlement to its counties based on population. The Fresno County Tobacco Funding Corporation was incorporated June 13, 2002. It is a nonprofit public benefit organization as defined by Internal Revenue Code Section 501(c)(3). The Corporation is a member of the California County Tobacco Securitization Agency (Agency), a joint powers agency created in November 2000 by the County of Fresno (County) and eight other California Counties.

Trust Fund: A fund used to account for assets held by a government unit in a trustee capacity or as an agent for others and which, therefore, cannot be used to support

the government's own programs. The County is sometimes required to segregate revenues it receives from certain sources into a trust fund, but these funds are accounted for in the financial statements as County assets.

Unassigned Fund Balance: Residual net resources. Total fund balance in the general fund in excess of nonspendable, restricted, committed and assigned fund balance.

Unfunded Actuarial Accrued Liability (UAAL): The present value of benefits earned to date that are not covered by plan assets; commonly used in pension fund discussions. The excess, if any, of the actuarial accrued liability over the actuarial value of assets. See also Actuarial Accrued Liability.

Use of Fund Balance: The amount of fund balance used as a funding source for one-time projects/services.

Fresno County Budget Construction & Legal

Basis of Accounting

The budget is prepared each year for all governmental funds and proprietary funds. Governmental funds that are budgeted include the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund. Proprietary funds include Enterprise Funds and Internal Service Funds.

Governmental Funds

The budget is prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Expenditures are controlled at the object level within each budget unit of the County except for capital assets, which are controlled at the sub-object level.

Proprietary Funds

The Board of Supervisors approves the proprietary fund budgets that are prepared using the economic resources measurement focus and the accrual basis of accounting. These funds collect fees and revenues generally to cover the cost of the goods and services they provide, their accounting and budgeting basis are closer to private sector models.

Budget Structure

The State Controller's Office, pursuant to Government Code, sections 29002, 30200 and 53065, dictates the organization and structure of County budgets in order to ensure consistency and comparability of data. For most of the departments and programs reported in this document, the Recommended Budget includes the most recent prior fiscal years' activities for comparison. The schedules in the front of the document are existing schedules recapping the budget by functional categories across all funds. Individual fund recap schedules are added to increase clarity and to orient the document on a fund basis as opposed to functional categories as required by the State Controller.

Consequently, the document is organized by fund type starting with the General Fund followed by the Capital Projects Fund, Debt Services Fund, Internal Service Funds, Enterprise Funds and the Special Revenue Funds.

The budget summary table provides information by appropriation object level and revenue sources. The appropriation object levels are the departmental expenditures. The Salaries and Benefits appropriation object level is a composite of all employee costs including Extra-Help and overtime netted with Salary Savings. The Services and Supplies appropriation object level represents all operational costs such as office supplies and professional services; it also includes the charges for the Internal Service Funds for facilities, custodial, fleet, and other internal services. Capital Assets appropriation object level is for any asset purchase of \$5,000 or more. The Other Financial Uses appropriation object level is used for operating transfers from one fund to another. The revenue sources are categorized primarily as follows: taxes; licenses, permits, and franchise fees; revenue from use of money (interest earnings); intergovernmental revenue (State and Federal); charges for services; other financing sources; miscellaneous revenue and intrafund revenue.

Budget Modification

State Law permits modifications to the adopted budget during the year. Any amendments or transfers of appropriations between object levels (sub-object level for capital assets) within the same budget unit, or between budget units or funds must be authorized by the County Administrative Office and approved by the Board of Supervisors. There are two options for requesting midyear budget adjustments:

Budget Modifications that Increase Appropriations

Budget modifications are generally made due to unforeseen and program-specific changes. In compliance with Government Code, section 29130, increases in appropriations require a four-fifths vote of approval by the Board of Supervisors after the budget is adopted.

Changes that result in additional appropriations can be placed on the Board of Supervisors regular agenda. These Items are reviewed by the Auditor-Controller and the County Administrator.

Transfers Between a Single Budget Unit

Pursuant to Government Code, section 29092, the County Administrative Officer is authorized to approve transfers and revisions of appropriations within a single budget unit as deemed necessary and appropriate. Currently, County Policy allows the County Administrative Officer to approve transfers within a single budget unit that total \$200,000 or less.